REGULAR METTING AGENDA
Mapleton City Council Meeting
Wednesday, June 17, 2026 at 6:00 p.m.
Mapleton City Council Chambers
125 W 400 N, Mapleton, UT 84664

CALL TO ORDER—INVOCATION- PLEDGE OF ALLEGIANCE - MAYOR'S COMMENTS

PUBLIC FORUM: Members of the audience may bring to the attention of the Mayor and Council any item that is not on the agenda. Please sign in. Speakers are generally given two to three minutes, at the discretion of the Mayor, to address the Council. State law prohibits the Council from acting on items that do not appear on the agenda. **The Mayor reserves the right to amend the order of the agenda items and to delete items no longer required for consideration.**

CONSENT AGENDA: Items on the consent agenda are routine in nature and do not require discussion or independent action. Members of the Council may ask to remove any items from the consent agenda to be considered individually. Unless that is done, one motion may be used to adopt all recommended actions. If the public has questions or comments regarding the consent agenda, please contact staff prior to the meeting.

1. Approval of City Council meeting minutes- June 3,2026
2. Consideration of a Resolution to approve the reimbursement of $189,064.38 to Edge Homes for upsizing the high-pressure Pressurized Irrigation main in the Harmony Ridge Development. ***Rob Hunter, Public Works Director/City Engineer***
3. Consideration of a Resolution to approve $35,000 for the FY2026-2027 general services contract with Hansen, Allen & Luce. ***Rob Hunter, Public Works Director/City Engineer***

ACTION ITEM:

4. Consideration of a Resolution authorizing city pick-up of Public Safety and Firefighter employee retirement contribution. ***Camille Brown, City Recorder***

PUBLIC HEARING ITEM:

5. Consideration of a Resolution amending the current Fiscal Year 2025-2026 Budget. ***Bryce Oyler, Finance Director***

DISCUSSION ITEM:

6. A discussion item to review the Fraud Risk Assessment. ***Bryce Oyler, Finance Director***

MAYOR, COUNCIL AND ADMINISTRATIVE REPORTS
ADJOURNMENT FROM REGULAR SESSION

CLOSED MEETING:
Mapleton City Council may adjourn the regular meeting and convene into a closed session pursuant to §52-4-205, as provided by Utah Code.

Camille Brown
Camille Brown, City Recorder

The public is invited to participate in all Mapleton city council meetings. This meeting will also be streamed via You Tube at Mapleton City Meetings. There will be no public comment via You Tube viewing. The link for the meeting is: https://www.youtube.com/channel/UCx8-QGmCOXWQOsZq8pGYrsAgendag

THIS AGENDA IS SUBJECT TO CHANGE WITH A MINIMUM OF 24 HOURS NOTICE

A copy of the agenda was posted at the City Offices June 11, 2026, at 4:00 pm also delivered to the Mayor, City Council members. In compliance with the Americans with Disabilities Act, the city will make reasonable accommodations to ensure accessibility to this meeting. If you need special assistance to participate in this meeting, please contact the City Recorder at 801-806-9106 at least three working days prior to the meeting.

City Council Staff Report

Date:
June 17, 2026

Applicant:
Mapleton City Public Works

Location:
Harmony Ridge Development

Prepared By:
Rob Hunter, City Engineer/
PW Director

Public Hearing:
No

Attachments:
Edge Invoices
Cost Comparison Breakdown

REQUEST

Approve the reimbursement of $189,064.38 to Edge Homes for upsizing the high pressure Pressurized Irrigation main in the Harmony Ridge Development.

BACKGROUND & DESCRIPTION

The 2024 Mapleton Water Systems Master Plan includes a high pressure main for pressurized irrigation along the east bench (Project PI-FT-02). It will extend from from a new high pressure turnout near the CUWCD office in South Mapleton up to the Citys irrigation pond off Maple Street.

Part of that Master Planned project was assumed to be reimbursement for upsizing in developments, mostly through Harmony Ridge. Edge Homes has been constructing their portion of the high pressure upper zone mainline, from the CUWCD turnout to the north end of their Harmony Ridge development. The development agreement for Harmony Ridge states that Edge Homes is responsible for the cost of a 16” high pressure main (what would be need for their demand), and Mapleton City is responsible for the cost to upsize to 20” (what is needed for Mapleton City’s full buildout).

In October 2015, the City Council approved reimbursement for the sections of the 20” PI that had been constructed at that time. This proposed resolution is for the reimbursement costs for the remaining upsized 20” PI through the Harmony Ridge development, which has now been constructed.

EVALUATION

The attached comparison table shows the quoted cost difference between 16” vs. 20”, separate as invoiced by development phase. Note that quoted costs vary between phases due to changes in contractor, material and fuel costs, and variability in construction difficulty between phases. Public Works staff has reviewed and considers the submitted resimbursement amounts reasonable for the added cost of upsizing from 16” to 20” for the high pressure line.

As this is a Master Planned mainline, Public Works has available fund in this fiscal year’s PI Master Plan Projects approved budget to cover this reimbursement.

RECOMMENDATION

Approve the reimbursement of $189,064.38 to Edge Homes for upsizing the high pressure Pressurized Irrigation main in the Harmony Ridge Development.

RESOLUTION NO. 2026-

A RESOLUTION OF THE CITY OF MAPLETON, UTAH TO APPROVE REIMBURSEMENT OF $189,064.38 TO EDGE HOMES FOR UPSIZING THE HIGH PRESSURE PRESSURIZED IRRIGATION MAIN IN HARMONY RIDGE

WHEREAS, the 2024 Water Systems Master Plan show the need for a 20” high pressure main for pressurized irrigation extending for the CUWCD turnout to the City irrigation pond; and

WHEREAS, the Harmony Ridge development agreement includes an agreement that Mapleton City will cover the upsize cost from 16” to 20” for the high pressure line through the Harmony Ridge Development; and

WHEREAS, Edge Homes has submitted for reimbursement for the upsize of the remaining high pressure main that has been installed within Harmony Ridge; and

WHEREAS, Public Works staff has reviewed and considers the submitted reimbursement amount to be reasonable for the added cost of upsizing the line; and

NOW THEREFORE, BE IT RESOLVED by the City Council of Mapleton, Utah, that: the City approves the reimbursement of $**189,064.38** to Edge Homes for upsizing the remaining high pressure Pressurized Irrigation main in the Harmony Ridge Development.

This resolution adopted this 17th day of June, 2026, by the City Council of Mapleton City, Utah.

____
Therin Garrett
Mayor

ATTEST:

____
Camille Brown
City Recorder

Edge Construction

INVOICE

13702 S 200 W Ste B12
Draper, UT 84020
801-494-0150

Bill To
Mapleton City
1405 W 1600 N
Mapleton, UT 84664

Invoice # 181
Invoice Date 05/18/2026

DESCRIPTION	AMOUNT
Mapleton 20" PI Reimbursement	105,140.54
TOTAL	**$105,140.54**

Terms & Conditions

Payment is due back immediately please. Checks payable to Edge Construction. Please mail to 13702 S 200 W Ste B12, Draper, UT 84020.

Edge Construction

INVOICE

13702 S 200 W Ste B12
Draper, UT 84020
801-494-0150

Bill To

Mapleton City
1405 W 1600 N
Mapleton, UT 84664

Invoice # 182
Invoice Date 06/08/2026

DESCRIPTION	AMOUNT
Harmony Ridge Ph I PI Waterline Upsize Reimbursement	52,983.84
TOTAL	**$52,983.84**

Terms & Conditions

Payment is due back immediately please. Checks payable to Edge Construction. Please mail to 13702 S 200 W Ste B12, Draper, UT 84020.

Edge Construction

INVOICE

13702 S 200 W Ste B12
Draper, UT 84020
801-494-0150

Bill To
Mapleton City
1405 W 1600 N
Mapleton, UT 84664

Invoice # 183
Invoice Date 06/08/2026

DESCRIPTION	AMOUNT
Harmony Ridge Ph F PI Waterline Upsize Reimbursement	30,940.00
TOTAL	**$30,940.00**

Terms & Conditions

Payment is due back immediately please. Checks payable to Edge Construction. Please mail to 13702 S 200 W Ste B12, Draper, UT 84020.

Mapleton City's Share to Upsize PI High Pressure Line

Phase F			16"		20"		
	Unit	Quantity	Unit Price	Total	Unit Price	Total	Difference
Connect to Existing Stub	EA	1	$ 1,535.00	$ 1,535.00	$ 1,735.00	$ 1,735.00	$ 200.00
PI Main	LF	620	$ 97.00	$ 60,140.00	$ 138.00	$ 85,560.00	$ 25,420.00
PI Main in Steel Casing	LF	65	$ 156.00	$ 10,140.00	$ 190.00	$ 12,350.00	$ 2,210.00
Bends	EA	3	$ 3,460.00	$ 10,380.00	$ 3,890.00	$ 11,670.00	$ 1,290.00
Tee with Thrust Block	EA	1	$ 4,535.00	$ 4,535.00	$ 4,720.00	$ 4,720.00	$ 185.00
Butterfly Valves	EA	2	$ 8,585.00	$ 17,170.00	$ 9,280.00	$ 18,560.00	$ 1,390.00
Plug & Blow Off	EA	1	$ 1,710.00	$ 1,710.00	$ 1,955.00	$ 1,955.00	$ 245.00
TOTAL				**$ 105,610.00**		**$ 136,550.00**	**$ 30,940.00**

Phase I			16"		20"		
	Unit	Quantity	Unit Price	Total	Unit Price	Total	Difference
Connect to Existing Stubs	EA	3	$ 1,407.96	$ 4,223.88	$ 2,067.50	$ 6,202.50	$ 1,978.62
PI Main	LF	497	$ 179.54	$ 89,231.38	$ 222.50	$ 110,582.50	$ 21,351.12
Bends	EA	11	$ 3,028.75	$ 33,316.25	$ 4,477.82	$ 49,256.02	$ 15,939.77
Cross	EA	1	$ 6,101.21	$ 6,101.21	$ 11,748.52	$ 11,748.52	$ 5,647.31
Reducer	EA	2	$ 3,417.13	$ 6,834.26	$ 3,899.85	$ 7,799.70	$ 965.44
Butterfly Valves	EA	2	$ 5,220.58	$ 10,441.16	$ 8,242.50	$ 16,485.00	$ 6,043.84
Service Saddle	EA	18	$ 3,155.02	$ 56,790.36	$ 3,212.00	$ 57,816.00	$ 1,025.64
Drain assembly	EA	1	$ 3,854.40	$ 3,854.40	$ 3,886.50	$ 3,886.50	$ 32.10
TOTAL				**$ 210,792.90**		**$ 263,776.74**	**$ 52,983.84**

Phase J			16"		20"		
	Unit	Quantity	Unit Price	Total	Unit Price	Total	Difference
PI Main	LF	1315	$ 146.19	$ 192,239.85	$ 191.40	$ 251,691.00	$ 59,451.15
Fittings	EA	13	$ 3,504.33	$ 45,556.29	$ 5,874.67	$ 76,370.71	$ 30,814.42
Butterfly Valves	EA	4	$ 8,471.61	$ 33,886.44	$ 9,700.08	$ 38,800.32	$ 4,913.88
Air Vac	EA	1	$ 8,795.03	$ 8,795.03	$ 9,036.90	$ 9,036.90	$ 241.87
Remove/Reinstall PRV	EA	1	$ 25,052.13	$ 25,052.13	$ 28,687.37	$ 28,687.37	$ 3,635.24
Drain assembly	EA	1	$ 4,923.18	$ 4,923.18	$ 5,043.14	$ 5,043.14	$ 119.96
Service Saddle	EA	25	$ 3,515.72	$ 87,893.00	$ 3,698.28	$ 92,457.00	$ 4,564.00
Connect to Existing Stub	EA	1	$ 2,785.70	$ 2,785.70	$ 4,185.72	$ 4,185.72	$ 1,400.02
TOTAL				**$ 310,452.92**		**$ 409,629.44**	**$ 105,140.54**

TOTAL REIMBURSEMENT **$ 189,064.38**

City Council Staff Report

Date:
June 17, 2026

Applicant:
Mapleton City Public Works

Location:
NA

Prepared By:
Rob Hunter, City Engineer/ Public Works Director

Public Hearing:
No

Attachments:
Proposed Task Order
Resolution

REQUEST

Approve the general services task order with Hansen, Allen & Luce for $35,000.

BACKGROUND & DESCRIPTION

Hansen, Allen & Luce (HAL) is Mapleton City's culinary and pressurized irrigation consultant, having been selected to prepare the 2024 Master Plan and provide other design, modeling, and general consulting services. Larger services such as master planning, source protections plans, design of construction projects, etc. are approved through individual task orders with their own scopes and fees. For culinary and pressurized irrigation modeling reviews of proposed developments, the developer directly pays HAL for those reviews.

However, there are regular, ongoing water consulting needs throughout the year, and Public Works staff coordinates with HAL nearly every week. Public Works regularly requires feedback and misc. work from HAL that may take a few hours of HAL staff time each. This can include aid in system troubleshooting, misc. modeling needs, help with various reporting requirements, water rights, and initial investigations into items that may turn into individual task orders. These items are not large enough to create their own individual scope and task orders. But over a fiscal year, the sum total of these several small items has exceeded the $25,000 threshold that would require City Council approval. Therefore, Public Works staff has requested Hansen, Allen & Luce prepare a yearly General Services task order for Council approval, beginning with the upcoming FY2026-2027 starting July 1.

EVALUATION

General services has been grouped into 3 overarching categories. Public Works and HAL coordinated the proposed budget, based on yearly totals over the last 3 years.

1) Model maintenance ($10,000)
2) Water rights ($10,000)
3) General engineering services ($15,000)

This General Services task order will be funded through the culinary and pressurized irrigation Professional Services funds from the approved FY2026-2027 budget.

RECOMMENDATION

Approve the general services task order with Hansen, Allen & Luce for $35,000.

RESOLUTION NO. 2026-

A RESOLUTION OF THE CITY OF MAPLETON, UTAH TO APPROVE THE GENERAL SERVICES TASK ORDER WITH HANSEN, ALLEN & LUCE FOR $35,000

WHEREAS, Hansen, Allen & Luce is Mapleton City's culinary water and pressurized irrigation consultant; and

WHEREAS, Mapleton City Public Works has various, small consulting needs throughout each fiscal, that are too small to create their own individual task orders; and

WHEREAS, the approved culinary and pressurized irrigation budgets for the fiscal year starting July 1, 2026 includes professional services funds;

NOW THEREFORE, BE IT RESOLVED by the City Council of Mapleton, Utah, that: the City approves the general services task order with Hansen, Allen & Luce for $35,000.

This resolution adopted this 17th day of June, 2026, by the City Council of Mapleton City, Utah.

____
Therin Garrett
Mayor

ATTEST:

____
Camille Brown
City Recorder

TASK ORDER NO. 437.23
TO
ENGINEERING SERVICES AGREEMENT

CLIENT: Mapleton City
Effective Date of Agreement: June 1, 2020

THIS TASK ORDER NO. 437.23 TO ENGINEERING SERVICES AGREEMENT (this "TASK ORDER") is made and entered into as of the 9th day of June 2026 by and between CLIENT and HANSEN, ALLEN & LUCE, INC., ("HAL"), who agree as follows:

1. PROJECT. The PROJECT associated with this TASK ORDER is described as follows: General Water Resources Consulting – FY2027.
   The PROJECT SITE is located as follows: Not applicable.
2. SCOPE OF SERVICES. The SCOPE OF SERVICES associated with this TASK ORDER is as follows:
   HAL will perform consulting and engineering tasks for the Mapleton City Public Works Department when requested by the City. This task order is intended to cover tasks with relatively small scopes and durations that do not justify an individual task order.
3. FEES. CLIENT shall reimburse HAL for services provided under this AGREEMENT on an hourly billing rate plus reimbursable expenses basis, with an estimated total of $35,000 (estimated $15,000 for general engineering, $10,000 for model maintenance, and $10,000 for water rights) in accordance with the HAL Standard Fee Schedule ("FEE SCHEDULE") attached hereto as Exhibit T.O. 437.23 B. CLIENT hereby agrees that all fees and charges set forth in the FEE SCHEDULE are acceptable to CLIENT, and CLIENT further agrees to pay all fees and charges to HAL in accordance with the ENGINEERING SERVICES AGREEMENT and FEE SCHEDULE. See attached Mapleton City Purchase Order # _________.
4. SCHEDULE. This work is ongoing July 1, 2026 through June 30, 2027.
5. ATTACHMENTS AND EXHIBITS. All attachments and exhibits referenced in or attached to this TASK ORDER are incorporated herein and are made a part of the ENGINEERING SERVICES AGREEMENT.
6. CLIENT has read and understood all ATTACHMENTS and EXHIBITS and agrees that such items are hereby incorporated into and made a part of the ENGINEERING SERVICES AGREEMENT.

IN WITNESS WHEREOF, CLIENT and HAL have executed this TASK ORDER as of the date first above written.

CLIENT: MAPLETON CITY	HANSEN, ALLEN & LUCE, INC.
By:	By: Katie Gibson Jacobsen
Its:	Associate

STANDARD FEE SCHEDULE
2026

PERSONNEL CHARGES

Client agrees to reimburse Hansen, Allen & Luce, Inc. (HAL), for personnel hourly rates related to the completion of the project, in accordance with the following:

Managing Professional III	$250
Managing Professional II	$240
Managing Professional I	$227
Senior Professional III	$215
Senior Professional II	$206
Senior Professional I	$190
Professional III	$180
Professional II	$168
Professional I	$157
Professional Intern II	$147
Professional Intern I	$139
Environmental Scientist II	$149
Environmental Scientist I	$131
Engineering Student Intern	$90
Water Resource Specialist II	$164
Water Resource Specialist I	$153
Professional Geologist II	$183
Professional Geologist I	$168
Geologist	$154
Senior Designer	$152
Designer	$139
Senior Field Technician	$169
Field Technician	$110
CAD Operator	$121
Administrative Assistant	$84
Professional Land Surveyor	$175
1 Man GPS Surveying Services	$190
Grout Seal Witness	$200
Drone Pilot	$230
Expert Legal Services	$375

DIRECT CHARGES

Client also agrees to reimburse HAL for all other costs related to the completion of the project. Charges shall include, but not be limited to, the following:

Communication, Computer, Reproduction	$7 per labor hour
Out-of-town per diem allowance (lodging not included)	$80 per day
Vehicle	$0.74 per mile
Outside consulting and services	Cost plus 10%
Other direct expenses incurred during the project	Cost plus 10%
Trimble GPS Unit	$165 per day
Data Logger/Transducer	$165 per week
Credit Card Payment Fee	3% of Payment Amount

INTEREST CHARGE AFTER 30 DAYS FROM INVOICE DATE .... 1.5% per month

Note: Annual adjustments to personnel and expense charges will occur in January of each year.

HANSEN ALLEN & LUCE INC
ENGINEERS

City Council Staff Report

Date:
June 17, 2026

Prepared By:
Camille Brown

Public Hearing:
No

Attachments:
Resolution

REQUEST

Consideration of a Resolution authorizing city pick-up of Public Safety and Firefighter employee retirement contributions.

BACKGROUND & DESCRIPTION

Tier 2 retirement funds were setup back in 2011 to address shortfalls in the State pension system. In June of 2020 & 2022 the Mapleton City Council found it beneficial for the city to pick up the retirement costs of Tier 2 Public Safety and Firefighter employees. The intent was to bring Tier 2 Public Safety officer's and Firefighters retirement to Tier 1 retirement benefit levels.

Starting in July 2024 there was a 2.41% pension increase for Tier 2 Public Safety and Firefighters employees. The total pick up amount in July of 2024 was 4.73%. This increase was approved to be picked up by Mapleton City. There are 8 Public Safety employees (police officers) and 3 firefighters that are in the tier 2 Public Safety and Firefighter retirement.

Effective July 1, 2026, the Tier 2 Public Safety and Firefighter Employees Retirement System (URS) contribution rate will increase to 5.98%. Mapleton City is proposing a maximum employer pickup rate of 5.00%. As a result, Tier 2 Public Safety and Firefighter Employees will be responsible for the remaining 0.98% contribution beginning July 1, 2026.

For reference, the Tier 2 Public Employee retirement system will see an increase effective July 1, 2026, from 0.81% to 1.30%. This is paid for by the Tier 2 Public Employee.

RECOMMENDATION

Adopt the proposed Resolution.

RESOLUTION No. 2026-

A RESOLUTION AUTHORIZING AN INCREASE OF CITY PICK UP OF PUBLIC SAFETY AND FIREFIGHTER EMPLOYEE RETIREMENT CONTRIBUTIONS

WHEREAS Mapleton City ("City") employs employees who are eligible for and participate as members in the Public Safety and Firefighter Tier II Contributory Retirement System administered by the Utah Retirement Systems;

WHEREAS, in accordance with federal and state law, including Section 414(h)(2) of the Internal Revenue Code, employers may take formal action to pick up required employee contributions, which will be paid by the employer in lieu of employee contributions;

WHEREAS the City desires to formally pick up a portion of the employee contributions required to be paid under Utah Code Ann. § 49-23-301(2)(c), as enacted in SB 56, Public Safety and Firefighter Tier II Retirement Enhancements (2020 General Session), for all City employees participating in the New Public Safety and Firefighter Tier II Contributory Retirement System; and

WHEREAS the City Council is duly authorized to take this formal action on behalf of the City as a participating employer with the Utah Retirement Systems.

NOW, THEREFORE, BE IT RESOLVED that the Mapleton City Council as follows:

1. Beginning July 1, 2026, the City shall prospectively pick up and pay required employee contributions for all Tier 2 Public Safety and Firefighter employees a maximum amount of 5.00% of compensation for each employee. This is an increase of .27% from July 1, 2024 where the city elected to pick up 4.73%. The Tier 2 Public Safety and Firefighter employees will be responsible for the .98% increase.

2. The picked-up contributions paid by the City, even though designated as employee contributions for state law purposes, are being paid by the City in lieu of the required employee contributions.

3. The picked-up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Utah Retirements Systems, so that the contributions are treated as employer contributions pursuant to Section 414(h)(2) of the Internal Revenue Code.

4. The picked-up contributions are a supplement and not a salary reduction to the City employees who are eligible for and participating members in the Public Safety and Firefighter Tier II Contributory Retirement System.

5. From and after the date of this pick up, a City employee may not have a cash or deferred election right with respect to the designated employee contributions, including that the employees may not be permitted to opt out of the pick-up and may not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the City on behalf of its employees to the Utah Retirement Systems.

6. This resolution shall take effect on July 1, 2026.

ADOPTED by the Mapleton City Council this 17th day of June, 2026.

____
THERIN GARRETT, MAYOR

Attest:

____
CAMILLE BROWN, City Recorder

City Council Staff Report

Date:
6/17/2026

Prepared By:
Bryce Oyler

Public Hearing:
Yes

Attachments:
Fiscal Year 2026
Budget Amendment

REQUEST

Consideration of a resolution amending the Fiscal Year 2025-2026 Budget.

BACKGROUND & DESCRIPTION

After having met with each department and having discussed their budgets, the following is a highlight of some of the amendments that are being requested:

- General Fund revenues are increasing by $260,000
- Insurance expense has increased this year due to auto accidents and other claims
- $15,000 increase to Senior Citizens Equipment line item for the purchase of three ellipticals, partially offset by a $6,000 grant
- Projected surplus of the General Fund is increasing by $41,965
- Amending the budget to reflect $1,500,000 contribution for the Harmony Ridge park development

See the attached budget for detail on each amendment.

RECOMMENDATION

Adopt a resolution amending the Fiscal Year 2025-2026 Budget.

RESOLUTION NO. 2026-

A RESOLUTION OF THE CITY OF MAPLETON, UTAH TO AMEND THE FISCAL YEAR 2025-2026 BUDGET

WHEREAS, the City Council is required to approve increased budgeted expenditures,

NOW THEREFORE, be it resolved by the City Council of Mapleton, Utah, that the proposed amendments to the 2025-2026 budget be adopted.

Approved and adopted on June 17, 2026.

____

Therin Garrett
Mayor

ATTEST:

____

Camille Brown
City Recorder

Mapleton City

Amended Budget

July 1, 2025 - June 30, 2026

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Index

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
General Fund Summary

General Fund Departments	FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments
Legislature	71,754	-	18,000	-	89,754	18,000
Administration	1,299,882	-	-	75,235	1,375,117	75,235
Finance	608,623	-	-	42,000	650,623	42,000
Court	64,355	-	-	-	64,355	-
Community Development	835,025	-	-	-	835,025	-
Police	2,398,569	-	63,000	47,500	2,509,069	110,500
Fire	1,720,571	-	15,000	-	1,735,571	15,000
Streets	942,581	72,513	(30,000)	18,000	1,003,094	60,513
Parks	1,191,928	31,000	2,500	10,000	1,235,428	43,500
Recreation	856,132	-	126,000	8,000	990,132	134,000
Museum	45,850	-	-	-	45,850	-
Library	78,900	-	-	-	78,900	-
Community Contributions	24,700	-	-	17,300	42,000	17,300
Transfers & Reserves	3,577,557	(103,513)	(194,500)	41,965	3,321,509	(256,048)
Total General Fund Expenditures	13,716,427	-	-	260,000	13,976,427	260,000
Total General Fund Revenues	13,716,427	-	-	260,000	13,976,427	260,000
Surplus/(Deficit)	-	-	-	-	-	-

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
General Fund Revenues

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Amended Budget	FY 2025-2026 pproved vs Origi udget Amendme	FY 2025-2026 % Change Amended Budget
	TAX & FRANCHISE FEE REVENUES							
10-31-10	CURRENT YEAR PROPERTY TAX	3,395,406	-	-	-	3,395,406	-	0.0%
10-31-20	PRIOR YEAR PROPERTY TAXES	150,000	-	-	40,000	190,000	40,000	26.7%
10-31-21	GREENBELT ROLLBACK TAXES	100,000	-	-	-	100,000	-	0.0%
10-31-25	FEE IN LIEU ON VEHICLES	160,000	-	-	-	160,000	-	0.0%
10-31-30	SALES AND USE TAXES	2,400,000	-	-	-	2,400,000	-	0.0%
10-31-40	COMCAST FRANCHISE FEES	80,000		-	-	80,000	-	0.0%
10-31-41	MUNI TELECOMMUNICATIONS TAX	45,000	-	-	-	45,000	-	0.0%
10-31-42	ROCKY MTN POWER ENERGY TAX	450,000	-	-	-	450,000	-	0.0%
10-31-43	QUESTAR ENERGY TAX	300,000	-	-	-	300,000	-	0.0%
10-31-44	STRAWBERRY ENERGY TAX	2,500	-	-	-	2,500	-	0.0%
	SUBTOTAL - TAX & FRANCHISE FEES	7,082,906	-	-	40,000	7,122,906	40,000	0.6%
	LICENSE AND PERMIT REVENUES							
10-32-10	BUSINESS LICENSES & PERMITS	22,000	-	-	-	22,000	-	0.0%
10-32-21	BUILDING CONSTRUCTION PERMITS	645,000	-	-	-	645,000	-	0.0%
10-32-22	PLAN CHECK FEE	-	-	-	-	-	-	0.0%
10-32-23	REINSPECTION FEE/BLDG PERMIT	3,500	-	-	-	3,500	-	0.0%
10-32-24	ACCESSORY APARTMENT PERMIT	2,500	-	-	-	2,500	-	0.0%
10-32-25	DOG LICENSE	200	-	-	-	200	-	0.0%
10-32-28	EXCAVATION PERMIT	10,000	-	-	-	10,000	-	0.0%
	SUBTOTAL - LICENSE & PERMIT	683,200	-	-	-	683,200	-	0.0%
10-33-58	RECREATION DONATIONS	-	-	-	-	-	-	0.0%
10-33-65	BOYS BASEBALL	27,000	-	-	10,000	37,000	10,000	37.0%
10-33-66	GIRLS SOFTBALL	-	-	-	-	-	-	0.0%
10-33-67	BOYS BASKETBALL	45,000	-	-	-	45,000	-	0.0%
10-33-69	GIRLS BASKETBALL	-	-	-	-	-	-	0.0%
10-33-70	SOCCER	60,000	-	-	10,000	70,000	10,000	16.7%
10-33-72	YOGA/KICKBOXING	-	-	-	-	-	-	0.0%
10-33-73	TENNIS	2,500	-	-	-	2,500	-	0.0%
10-33-76	SUMMER PROGRAMS	5,000	-	-	-	5,000	-	0.0%
10-33-77	VOLLEYBALL	15,000	-	-	-	15,000	-	0.0%
10-33-78	GYMNASTICS/TUMBLING	2,500	-	-	-	2,500	-	0.0%
10-33-79	WRESTLING	500	-	-	-	500	-	0.0%
10-33-80	ART	5,000	-	-	-	5,000	-	0.0%
10-33-81	FLAG FOOTBALL	11,000	-	-	-	11,000	-	0.0%
10-33-86	CHOIR	10,000	-	-	-	10,000	-	0.0%
10-33-88	LACROSSE	-	-	-	-	-	-	0.0%
10-33-90	ARCHERY	-	-	-	-	-	-	0.0%
10-33-91	CHEERLEADING	-	-	-	-	-	-	0.0%
10-33-93	PICKEL BALL REVENUE	6,000	-	-	-	6,000		
10-33-94	THEATRE	4,000	-	-	-	4,000	-	0.0%
	RECREATION PROGRAMS FEES-TOTAL	205,500	-	-	20,000	225,500	20,000	9.7%
	CHARGES FOR SERVICES							
10-34-13	PLAN COMM, BOA, FILING FEES	25,000	-		-	25,000	-	0.0%
10-34-16	GENERAL POLICE SERVICES	1,200	-	-	-	1,200	-	0.0%
10-34-65	MEMORIAL HALL RENTALS	5,000	-	-	-	5,000	-	0.0%
10-34-74	PARK & MEMORIAL HALL RENTAL FEE	20,000	-	-	-	20,000	-	0.0%
10-34-75	HARVEST PARK RECEPTION RENTALS	75,000	-	-	20,000	95,000	20,000	26.7%
10-34-77	TRAFFIC SCHOOL FEES	1,000	-	-	-	1,000	-	0.0%
10-34-81	TOWER LEASE/ANNUAL PAYMENT	35,000	-	-	-	35,000	-	0.0%
	SUBTOTAL - FEES FOR SERVICES	162,200	-	-	20,000	182,200	20,000	12.3%

General Fund Revenues - Continued

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes		FY 2025-2026 Amended Budget	FY 2025-2026 pproved vs Origi dget Amendmer	FY 2025-2026 % Change Amended Budget
	COURT FINES							
10-35-11	COURT FINES/NO SURCHARGE	-	-	-	-	-	-	0.0%
	FEES FOR SPECIAL &MISCELLANEOUS							
10-36-10	INTEREST EARNINGS	1,200,000	-	-	-	1,200,000	-	0.0%
10-36-11	ROAD EXTENSIONS/SIGNAGE	-	-	-	-	-	-	0.0%
10-36-12	STREET LIGHTING EXTENSIONS	-	-	-	-	-	-	0.0%
10-36-13	ENGINEERING/INSPECTION FEES	85,000	-	-	-	85,000	-	0.0%
10-36-17	CITY YOUTH COUNCIL	6,800	-	-	-	6,800	-	0.0%
10-36-18	DONATIONS SHOP W/COP	-	-	-	-	-	-	0.0%
10-36-24	P AND REC SPONSOR DONATIONS	18,000	-	-	-	18,000	-	0.0%
10-36-25	PIONEER DAY DONATIONS	85,000	-	-	-	85,000	-	0.0%
10-36-38	CREDIT CARD SERVICE FEE	3,500	-	-	-	3,500	-	0.0%
10-36-40	INSURANCE CLAIMS	3,500	-	-	-	3,500	-	0.0%
10-36-50	SALE/SALVAGE - VEHICLES	50,000	-	-	-	50,000	-	0.0%
10-36-60	PIONEER DAYS	20,000	-	-	-	20,000	-	0.0%
10-36-61	Historical Society-Rev Recog	-	-	-	-	-	-	0.0%
10-36-65	RACES	14,000	-	-	-	14,000	-	0.0%
10-36-67	Pioneer Day Tournaments	2,500	-	-	-	2,500	-	0.0%
10-36-68	5K/Fun Run	5,000	-	-	-	5,000	-	0.0%
10-36-69	LIBRARY BOOK SALES	100	-	-	-	100	-	0.0%
10-36-70	LITERACY CNTR TUTORING	50	-	-	-	50	-	0.0%
10-36-81	PROCEEDS FROM SALE OF LAND	-	-	-	-	-	-	0.0%
10-36-82	APPAREL/PUZZLES	15,000	-	-	-	15,000	-	0.0%
10-36-90	SUNDRY	100,000	-	-	-	100,000	-	0.0%
10-36-95	INSURANCE REIMBURSEMENT	12,000	-	-	-	12,000	-	0.0%
10-36-89	AMBULANCE IHC TRANSPORTS	-			-	-	-	0.0%
10-36-97	AMBULANCE SERVICES REVENUE	650,000			150,000	800,000	150,000	23.1%
10-36-99	FIRE SERVICES REVENUE	1,500	-	-	-	1,500	-	0.0%
	SUBTOTAL - FEES FOR SERVICES	2,271,950	-	-	150,000	2,421,950	150,000	6.6%
	INTERGOVERNMENTAL REVENUES							
10-37-12	COUNTY FIRE	90,000	-	-	30,000	120,000	30,000	33.3%
10-37-14	WITNESS FEES	37	-	-	-	37	-	0.0%
10-37-15	REIMBURSABLE FIRE SERVICES	5,000	-	-	-	5,000	-	0.0%
10-37-16	PROSECTOR SPLIT	1,200	-	-	-	1,200	-	0.0%
10-37-18	POLICE REIMBURSABLE OVERTIME	5,000	-	-	-	5,000	-	0.0%
10-37-21	POLICE CONTRIBUTION NEBO	90,000	-	-	-	90,000	-	0.0%
10-37-56	CLASS "C" ROAD FUND ALLOTMENT	740,000	-	-	-	740,000	-	0.0%
10-37-58	STATE LIQUOR ALLOTMENT	6,000	-	-	-	6,000	-	0.0%
10-37-60	AMBULANCE GRANTS	4,000	-	-	-	4,000	-	0.0%
10-37-64	MASS TRANSIT TAX ALLOTMENT	250,000		-	-	250,000	-	0.0%
10-37-68	PUBLIC TRANSIT TAX	110,000	-	-	-	110,000	-	0.0%
	SUBTOTAL - INTERGOVERNMENT	1,301,237	-	-	30,000	1,331,237	30,000	2.3%
	TRANSFERS, RESERVES, & OTHER RESOURCES							
10-38-80	OPERATING XFERS - GF & EF'S/UTILITY USAGE	109,434	-	-		109,434	-	0.0%
10-38-52	APPROPRIATE - CLASS C ROAD FUNDS	1,900,000	-	-		1,900,000	-	0.0%
	SUBTOTAL - TRANSFERS, ETC	2,009,434	-	-	-	2,009,434	-	0.0%
10-38-90	TRANSFER OVER 25% LIMIT TO CIP	-	-	-	-	-	-	0.0%
	TOTAL - GENERAL FUND REVENUES/OTHER RESOURCES	13,716,427	-	-	260,000	13,976,427	260,000	1.9%

Revenues are being increased to reflect more accurately actual revenues

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Legislature

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
10-43-12	MAYOR/COUNCIL SALARIES	36,000	-	18,000	-	54,000	18,000	50.0%
10-43-13	EMPLOYEE BENEFITS	2,754	-	-	-	2,754	-	0.0%
10-43-14	MISC. EXPENSES	-	-	-	-	-	-	0.0%
10-43-21	SUBSCRIPTIONS AND MEMBERSHIPS	10,000	-	-	-	10,000	-	0.0%
10-43-23	TRAVEL AND TRAINING	5,000	-	-	-	5,000	-	0.0%
10-43-28	TELEPHONE	-	-	-	-	-	-	0.0%
10-43-69	UNEXPECTED PROJECTS	18,000	-	-	-	18,000	-	0.0%
	TOTAL - LEGISLATURE	**71,754**	**-**	**18,000**	**-**	**89,754**	**18,000**	**25.1%**

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Administration

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
10-44-11	SALARIES AND WAGES	395,128	-	-	-	395,128	-	0.0%	
10-44-13	EMPLOYEE BENEFITS	138,030	-	-	-	138,030	-	0.0%	
10-44-14	CAR ALLOWANCE	4,200	-	-	-	4,200	-	0.0%	
10-44-15	HRPR ACTIVITIES	35,000	-	-	-	35,000	-	0.0%	
10-44-16	COLLEGE TUITION REIMBURSEMENT	-	-	-	-	-	-	0.0%	
10-44-19	EDUCATION	-	-	-	-	-	-	0.0%	
10-44-20	POSTAGE	1,800	-	-	-	1,800	-	0.0%	
10-44-21	SUBSCRIPTIONS AND MEMBERSHIPS	5,500	-	-	-	5,500	-	0.0%	
10-44-22	PUBLIC NOTICES	1,500	-	-	-	1,500	-	0.0%	
10-44-23	TRAVEL AND TRAINING	6,000	-	-	-	6,000	-	0.0%	
10-44-24	OFFICE SUPPLIES & EXPENSES	4,000	-	-	-	4,000	-	0.0%	
10-44-25	EQUIPMENT, SUPPLIES & MAINTENA	5,000	-	-	-	5,000	-	0.0%	
10-44-26	BUILDING & GROUNDS	80,000	-	-	-	80,000	-	0.0%	
10-44-27	UTILITIES	32,724	-	-	-	32,724	-	0.0%	
10-44-28	TELEPHONE	10,200	-	-	-	10,200	-	0.0%	
10-44-32	ATTORNEY FEES-PUBLIC DEFENDER	-	-	-	-	-	-	0.0%	
10-44-33	ATTORNEY FEES - GENERAL	100,000	-	-	-	100,000	-	0.0%	
10-44-34	ATTORNEY FEES - PROSECUTOR	-	-	-	-	-	-	0.0%	
10-44-35	PROFESSIONAL AND TECHNICAL	120,000	-	-	-	120,000	-	0.0%	
10-44-36	COMPUTER CHARGES	20,000	-	-	-	20,000	-	0.0%	
10-44-37	WEBSITE MAINTENANCE	10,000	-	-	-	10,000	-	0.0%	
10-44-38	CUSTODIAL SERVICE	13,000	-	-	-	13,000	-	0.0%	
10-44-39	URBAN DEER PROGRAM	6,500	-	-	-	6,500	-	0.0%	
10-44-46	VEHICLES - MAINTENANCE & REPAI	2,200	-	-	-	2,200	-	0.0%	
10-44-47	VEHICLES - FUEL	1,000	-	-	-	1,000	-	0.0%	
10-44-51	INSURANCE	180,000	-	-	75,235	255,235	75,235	41.8%	1
10-44-60	CODIFY CODES	6,000	-	-	-	6,000	-	0.0%	
10-44-62	PIONEER DAY CELEBRATION	-	-	-	-	-	-	0.0%	
10-44-63	CITY ELECTIONS	52,000	-	-	-	52,000	-	0.0%	
10-44-64	WELLNESS PROGRAM	16,100	-	-	-	16,100	-	0.0%	
10-44-65	CERT EMERGENCY COMMUNICATIONS	1,000	-	-	-	1,000	-	0.0%	
10-44-67	NEWSLETTER - PRINTING & POSTAGE	8,000	-	-	-	8,000	-	0.0%	
10-44-76	COMPUTER HARDWARE/SOFTWARE	10,000	-	-	-	10,000	-	0.0%	
10-44-84	CLAIMS	-	-		-	-	-	0.0%	
10-44-85	COMMUNICATIONS	17,500	-		-	17,500	-	0.0%	
10-44-86	INNOVATIVE INCENTIVE PROGRAM	7,500	-		-	7,500	-	0.0%	
10-44-87	MAPLETON REBRAND	10,000	-		-	10,000	-	0.0%	
	TOTAL - ADMINISTRATION	1,299,882	-	-	75,235	1,375,117	75,235	5.8%	

1. Additional claims from auto accidents and other situations

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Finance

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
10-45-11	SALARIES AND WAGES	130,917	-	-	20,000	150,917	20,000	15.3%	1
10-45-13	EMPLOYEE BENEFITS	42,156	-	-	15,000	57,156	15,000	35.6%	2
10-45-14	MISC. EXPENSES	250	-	-	-	250	-	0.0%	
10-45-15	HRPR ACTIVITIES	200	-	-	-	200	-	0.0%	
10-45-17	OVERTIME	1,500	-	-	-	1,500	-	0.0%	
10-45-20	POSTAGE	2,000	-	-	-	2,000	-	0.0%	
10-45-21	SUBSCRIPTIONS AND MEMBERSHIPS	1,000	-	-	-	1,000	-	0.0%	
10-45-22	PUBLIC NOTICES	500	-	-	-	500	-	0.0%	
10-45-23	TRAVEL AND TRAINING	7,000	-	-	-	7,000	-	0.0%	
10-45-24	OFFICE SUPPLIES & EXPENSES	6,000	-	-	-	6,000	-	0.0%	
10-45-25	EQUIPMENT, SUPPLIES & MAINTENA	2,000	-	-	-	2,000	-	0.0%	
10-45-28	TELEPHONE	2,000	-	-	-	2,000	-	0.0%	
10-45-34	AUDITOR FEES	18,000	-	-	7,000	25,000	7,000	38.9%	3
10-45-35	PROFESSIONAL AND TECHNICAL	30,000	-	-	-	30,000	-	0.0%	
10-45-36	COMPUTER CHARGES	14,000	-	-	-	14,000	-	0.0%	
10-45-47	VEHICLES - FUEL	100	-	-	-	100	-	0.0%	
10-45-53	UNCLAIMED PROPERTY	1,000	-	-	-	1,000	-	0.0%	
10-45-54	BAD DEBT EXPENSE	350,000	-	-	-	350,000	-	0.0%	
	TOTAL - FINANCE	**608,623**	**-**	**-**	**42,000**	**650,623**	**42,000**	**6.9%**	

1. **Increased to match actual expense**
2. **Increased to match actual expense**
3. **As the city grows, additional time is required to complete the annual audit**

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Court

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
10-42-11	SALARIES	-	-	-	-	-	-	0.0%
10-42-12	CONTRACTED JUDICIAL SERVICES	64,355	-	-	-	64,355	-	0.0%
10-42-13	EMPLOYEE BENEFITS	-	-	-	-	-	-	0.0%
10-42-23	TRAVEL/TRAINING	-	-	-	-	-	-	0.0%
10-42-24	OFFICE SUPPLIES & EXPENSES	-	-	-	-	-	-	0.0%
10-42-31	PROFESSIONAL & TECHNICAL	-	-	-	-	-	-	0.0%
10-42-36	COMPUTER CHARGES	-	-	-	-	-	-	0.0%
10-42-37	CONTRACTUAL BAILIFF	-	-	-	-	-	-	0.0%
10-42-40	WITNESS FEES	-	-	-	-	-	-	0.0%
10-42-41	JURY FEES	-	-	-	-	-	-	0.0%
	TOTAL - COURT	**64,355**	**-**	**-**	**-**	**64,355**	**-**	**0.0%**

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Community Development

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
10-52-11	SALARIES AND WAGES	482,325	-	-	-	482,325	-	0.0%
10-52-13	EMPLOYEE BENEFITS	248,925	-	-	-	248,925	-	0.0%
10-52-14	MISC EXPENSES	4,500	-	-	-	4,500	-	0.0%
10-52-17	OVERTIME	5,000	-	-	-	5,000	-	0.0%
10-52-21	SUBSCRIPTIONS AND MEMBERSHIPS	2,000	-	-	-	2,000	-	0.0%
10-52-22	PUBLIC NOTICES	500	-	-	-	500	-	0.0%
10-52-23	TRAVEL & TRAINING	4,500	-	-	-	4,500	-	0.0%
10-52-24	OFFICE SUPPLIES	1,800	-	-	-	1,800	-	0.0%
10-52-25	EQUIPMENT, SUPPLIES & MAINTENA	3,500	-	-	-	3,500	-	0.0%
10-52-28	TELEPHONE	3,800	-	-	-	3,800	-	0.0%
10-52-29	TRAINING	1,000	-	-	-	1,000	-	0.0%
10-52-35	PROFESSIONAL AND TECHNICAL	1,000	-	-	-	1,000	-	0.0%
10-52-36	COMPUTER CHARGES	11,500	-	-	-	11,500	-	0.0%
10-52-38	BUILDING INSPECTION SERVICES	55,000	-	-	-	55,000	-	0.0%
10-52-47	VEHICLES - FUEL	3,500	-	-	-	3,500	-	0.0%
10-52-51	PLANNING COMMISSION MEETINGS	175	-	-	-	175	-	0.0%
10-52-60	IBC CODE BOOKS	3,000	-	-	-	3,000	-	0.0%
10-52-62	MISCELLANEOUS SERVICES	3,000	-	-	-	3,000	-	0.0%
	TOTAL - COMMUNITY DEVELOPMENT	**835,025**	**-**	**-**	**-**	**835,025**	**-**	**0.0%**

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Police

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
10-54-11	SALARIES	1,189,257	-	-	-	1,189,257	-	0.0%	1
10-54-13	EMPLOYEE BENEFITS	790,329	-	-	-	790,329	-	0.0%	
10-54-14	UNIFORM CLEANING ALLOWANCE	2,400	-	-	-	2,400	-	0.0%	
10-54-15	REIMBURSABLE OVERTIME	5,000	-	-	-	5,000	-	0.0%	
10-54-17	OVERTIME	35,000	-	-	-	35,000	-	0.0%	
10-54-18	UNIFORMS	11,500	-	-	-	11,500	-	0.0%	
10-54-19	HOLIDAY OVERTIME	15,000	-	20,000	-	35,000	20,000	133.3%	
10-54-20	FIREARMS & AMMUNITION	3,500	-	-	-	3,500	-	0.0%	
10-54-21	SUBSCRIPTIONS & MEMBERSHIPS	5,000	-	-	1,500	6,500	1,500	30.0%	1
10-54-23	TRAVEL	2,000	-	-	-	2,000	-	0.0%	
10-54-24	OFFICE EXPENSE & SUPPLIES	3,000	-	-	-	3,000	-	0.0%	
10-54-25	EQUIPMENT, SUPPLIES & MAINTENA	8,000	-	-	-	8,000	-	0.0%	
10-54-26	BUILDINGS & GROUNDS	35,000	-	-	-	35,000	-	0.0%	
10-54-27	UTILITIES	37,000	-	-	-	37,000	-	0.0%	
10-54-28	TELEPHONE	10,500	-	12,000	-	22,500	12,000	114.3%	
10-54-31	PROFESSIONAL SERVICES	3,000	-	-	-	3,000	-	0.0%	
10-54-34	DISPATCH MAINTENANCE FEE	27,970	-	10,000	20,000	57,970	30,000	107.3%	2
10-54-35	CONTRACTUAL SERVICES/DISPATCH	108,613	-	-	-	108,613	-	0.0%	
10-54-36	ANIMAL SHELTER FEE	28,000	-	-	-	28,000	-	0.0%	
10-54-46	VEHICLES - MAINTENANCE & REPAI	12,000	-	10,000	15,000	37,000	25,000	208.3%	3
10-54-47	VEHICLES - FUEL	24,000	-		5,000	29,000	5,000	20.8%	4
10-54-48	POLICE OFFICER TRAINING	5,000	-	1,000	-	6,000	1,000	20.0%	
10-54-50	NOVA PROGRAM	2,000	-	-	1,000	3,000	1,000	50.0%	5
10-54-51	LIQUOR LAW ALLOTMNT ACTIVITIES	6,000	-	-	-	6,000	-	0.0%	
10-54-55	POLICE GRANTS	-	-	-	5,000	5,000	5,000	100.0%	6
10-54-65	SPECIAL DEPARTMENT SUPPLIES	4,000	-	-	-	4,000	-	0.0%	
10-54-66	C.E.R.T. PROGRAM	4,000	-	-	-	4,000	-	0.0%	
10-54-72	COMPUTERS	9,000	-	10,000	-	19,000	10,000	111.1%	
10-54-75	CHIEF LUNCHEON	500	-	-	-	500	-	0.0%	
10-54-81	DRUG TASK FORCE	6,000	-	-	-	6,000	-	0.0%	
10-54-83	K-9 EXPENSES	6,000	-	-	-	6,000	-	0.0%	
	TOTAL - POLICE	**2,398,569**	**-**	**63,000**	**47,500**	**2,509,069**	**110,500**	**4.6%**	

1. **Purchase of new equipment paid for by grants**
2. **Prior two year invoices hadn't been paid and were paid this FY**
3. **Unforeseen vehicle accidents**
4. **Increased gas prices**
5. **Increase in supplies cost**
6. **Purchase of new equipment paid for by grants**

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Fire

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
10-55-11	SALARIES ON CALL/CALL OUTS	492,350	-	-	-	492,350	-	0.0%
10-55-12	PART TIME WAGES	519,761	-	-	-	519,761	-	0.0%
10-55-13	EMPLOYEE BENEFITS	276,240	-	-	-	276,240	-	0.0%
10-55-15	VOLUNTEER SALARY	90,731	-	-	-	90,731	-	0.0%
10-55-17	OVERTIME	50,000	-	15,000	-	65,000	15,000	30.0%
10-55-18	UNIFORMS	13,000	-	-	-	13,000	-	0.0%
10-55-21	SUBSCRIPTIONS & MEMBERSHIPS	16,000	-	-	-	16,000	-	0.0%
10-55-23	TRAVEL	3,500	-	-	-	3,500	-	0.0%
10-55-24	OFFICE EXPENSE & SUPPLIES	6,000	-	-	-	6,000	-	0.0%
10-55-25	EQUIPMENT, SUPPLIES & MAINTENA	53,300	-	-	-	53,300	-	0.0%
10-55-28	TELEPHONE	11,000	-	-	-	11,000	-	0.0%
10-55-35	CONTRACTURAL SERVICES-DISPATCH	3,500	-	-	-	3,500	-	0.0%
10-55-36	COMPUTER CHARGES	7,182	-	-	-	7,182	-	0.0%
10-55-45	RADIO AND PAGER REPAIRS	5,000	-	-	-	5,000	-	0.0%
10-55-46	VEHICLES - MAINTENANCE & REPAI	31,000	-	-	-	31,000	-	0.0%
10-55-47	VEHICLES - FUEL	15,000	-	-	-	15,000	-	0.0%
10-55-51	EVENTS/OUTREACH	8,382	-	-	-	8,382	-	0.0%
10-55-52	INSURANCE BILLING (GOLD CROSS)	25,000	-	-	-	25,000	-	0.0%
10-55-53	MEDICARE/MEDICAID PAYMENTS	23,000	-	-	-	23,000	-	0.0%
10-55-61	MISCELLANEOUS SUPPLIES	1,800	-	-	-	1,800	-	0.0%
10-55-62	TRAINING	31,250	-	-	-	31,250	-	0.0%
10-55-63	EXP FUNDED BY GRANT	6,500	-	-	-	6,500	-	0.0%
10-55-64	COMMUNITY CPR FIRST AID CLASS	1,500	-	-	-	1,500	-	0.0%
10-55-74	EQUIPMENT PURCHASES/INSPECTION	6,000	-	-	-	6,000	-	0.0%
10-55-75	LIFE SAFETY EQUIPMENT	23,575	-	-	-	23,575	-	0.0%
10-55-76	WILDFIRE RESPONSE	-	-	-	-	-	-	0.0%
	TOTAL - FIRE	1,720,571	-	15,000	-	1,735,571	15,000	0.9%

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Streets

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
10-60-11	SALARIES	179,302	-	(30,000)	-	149,302	(30,000)	(16.7%)	
10-60-13	EMPLOYEE BENEFITS	100,596	-	-	-	100,596	-	0.0%	
10-60-17	OVERTIME/ON CALL	8,381	-	-	-	8,381	-	0.0%	
10-60-14	CAR ALLOW& PROTECTIVE CLOTHING	1,873	-	-	-	1,873	-	0.0%	
10-60-21	SUBSCRIPTIONS & MEMBERSHIPS	2,808	-	-	-	2,808	-	0.0%	
10-60-23	TRAVEL, TRAINING & MEETINGS	2,298	-	-	-	2,298	-	0.0%	
10-60-24	OFFICE SUPPLIES	514	-	-	-	514	-	0.0%	
10-60-25	EQUIP, MATERIALS & SUPPLIES	15,600	-	-	-	15,600	-	0.0%	
10-60-26	BUILDING MAINTENANCE	3,098	-	-	-	3,098	-	0.0%	
10-60-27	UTILITIES	12,480	-	-	-	12,480	-	0.0%	
10-60-28	TELEPHONE	-	-	-	-	-	-	0.0%	
10-60-29	ELEC-STREET LIGHTS ROCKY MTN	110,250	-	-	18,000	128,250	18,000	16.3%	1
10-60-31	PROFESSIONAL SERVICES	160,000	-	-	-	160,000	-	0.0%	
10-60-32	BLUE STAKE SERVICES	956	-	-	-	956	-	0.0%	
10-60-36	COMPUTERS/SOFTWARE	6,825	-	-	-	6,825	-	0.0%	
10-60-42	ROAD MATERIALS - C ROADS	32,000	-	-	-	32,000	-	0.0%	
10-60-43	SIDEWALKS/CURBS/STREETS - C RD	100,000	-	-	-	100,000	-	0.0%	
10-60-46	VEHICLES MAINTENANCE	5,200	-	-	-	5,200	-	0.0%	
10-60-47	VEHICLES - FUEL	6,500	-	-	-	6,500	-	0.0%	
10-60-51	GIS	3,900	-	-	-	3,900	-	0.0%	
10-60-52	INSTALL STREET LIGHTS 3 YR UTI	100,000	72,513	-	-	172,513	72,513	72.5%	
10-60-61	SIGNS-MAINT,REPAIR,TRAFFIC CON	30,000	-	-	-	30,000	-	0.0%	
10-60-72	LEASE/FINANCE VEHICLES	-	-	-	-	-	-	0.0%	
10-60-74	EQUIPMENT PURCHASES	-	-	-	-	-	-	0.0%	
10-60-78	SNOWPLOWING/SALT - C-ROADS	50,000	-	-	-	50,000	-	0.0%	
10-60-79	SNOW PLOW MAINTENANCE	10,000	-	-	-	10,000	-	0.0%	
	TOTAL - STREETS	942,581	72,513	(30,000)	18,000	1,003,094	60,513	6.4%	

1. Monthly bill increasing due to new developments

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Parks

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
10-64-11	FULL TIME SALARIES AND WAGES	359,868	-	-	-	359,868	-	0.0%	
10-64-12	PART TIME SALARIES AND WAGES	55,000	-	-	-	55,000	-	0.0%	
10-64-13	EMPLOYEE BENEFITS	173,360	-	-	-	173,360	-	0.0%	
10-64-17	ON CALL	42,000	-	-	-	42,000	-	0.0%	
10-64-14	CAR ALLOW & PROTECTIVE CLOTH	6,000	-	-	-	6,000	-	0.0%	
10-64-15	PARKS & RECREATION VEHICLES	5,000	-	-	-	5,000	-	0.0%	
10-64-20	MEMORIAL HALL BUILDS & GRNDS	7,000	-	-	-	7,000	-	0.0%	
10-64-21	SUBSCRIPTIONS & MEMBERSHIPS	4,200	-	-	-	4,200	-	0.0%	
10-64-22	CONTRACTED SERVICES	4,000	-	-	-	4,000	-	0.0%	
10-64-23	TRAVEL & TRAINING	25,000	-	-	-	25,000	-	0.0%	
10-64-24	OFFICE SUPPLIES	3,000	-	-	-	3,000	-	0.0%	
10-64-25	EQUIPMENT SUPPLIES & MAINT.	12,000	-	-	-	12,000	-	0.0%	
10-64-26	BUILDING & GROUNDS	43,000	-	-	5,000	48,000	5,000	11.6%	1
10-64-27	UTILITIES	125,000	-	-	-	125,000	-	0.0%	
10-64-28	TELEPHONES	7,500	-	-	-	7,500	-	0.0%	
10-64-29	CONTRACTED LAWN SERVICES	27,000	-	-	-	27,000	-	0.0%	
10-64-30	TREES & HORTICULTURE	32,000	-	-	-	32,000	-	0.0%	
10-64-35	PROFESSIONAL AND TECHNICAL	16,500	-	-	-	16,500	-	0.0%	
10-64-36	COMPUTER CHARGES	7,500	-	-	-	7,500	-	0.0%	
10-64-37	HARVEST PRK BLDG & GRNDS EXP	100,000	-	-	-	100,000	-	0.0%	
10-64-40	RECREATION & PARKS GRANTS	5,000	16,000	-	-	21,000	16,000	320.0%	
10-64-45	EXERCISE EQUIPMENT MAINTENANCE	-	-	-	-	-	-	0.0%	
10-64-46	VEHICLES - MAINTENANCE & REPAI	16,000	-	-	-	16,000	-	0.0%	
10-64-47	VEHICLES - FUEL	18,000	-	-	-	18,000	-	0.0%	
10-64-49	ARTS & HUMANITIES	-	-	-	-	-	-	0.0%	
10-64-55	SHADE TREE BEATIFICATION	-	-	-	-	-	-	0.0%	
10-64-60	TURF PRODUCTS	16,000	-	-	-	16,000	-	0.0%	
10-64-61	MAPLETON PARKWAY TRAIL EXP	6,000	15,000	-	-	21,000	15,000	250.0%	
10-64-69	DEPARTMENT EXPENSE	2,500	-	-	-	2,500	-	0.0%	
10-64-74	EQUIPMENT PURCHASES	20,000	-	-	-	20,000	-	0.0%	
10-64-78	PARK IMPROVEMENTS	48,500	-	2,500	5,000	56,000	7,500	15.5%	2
10-64-82	SPRINKLER CONTROL UPGRADES	5,000	-	-	-	5,000	-	0.0%	
10-64-85	CAPITAL EXPENSES	-	-	-	-	-	-	0.0%	
	TOTAL - PARKS	1,191,928	31,000	2,500	10,000	1,235,428	43,500	3.6%	

1. Vandalism in Parks, replaced 3 windows at Ira Allan Park, sinks at North Park, and drinking fountains
2. Drinking Fountain Installation & Trail Design Standards and specs for master trail signage

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Recreation

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
10-65-11	FULL TIME SALARIES AND WAGES	252,028	-	-	-	252,028	-	0.0%	
10-65-12	PART TIME SALARIES AND WAGES	79,800	-	11,000	-	90,800	11,000	13.8%	
10-65-13	EMPLOYEE BENEFITS	99,354	-	-	-	99,354	-	0.0%	
10-65-17	ON CALL	15,000	-	-	-	15,000	-	0.0%	
10-65-40	WRESTLING	1,000	-	-	-	1,000	-	0.0%	
10-65-42	OFFICE SUPPLIES	4,000	-	-	-	4,000	-	0.0%	
10-65-44	EDUCATION, TRAVEL, TRAININGS	10,000	-	-	-	10,000	-	0.0%	
10-65-45	DEPARTMENT EXPENSE	2,500	-	-	-	2,500	-	0.0%	
10-65-47	VEHICLES - FUEL	6,000	-	-	-	6,000	-	0.0%	
10-65-48	SPRING SOCCER	-	-	-	-	-	-	0.0%	
10-65-50	SOCCER	30,000	-	-	-	30,000	-	0.0%	
10-65-51	WALKING PROGRAM	-	-	-	-	-	-	0.0%	
10-65-52	BASEBALL/SOFTBALL	30,000	-	-	-	30,000	-	0.0%	
10-65-53	GIRLS SOFTBALL	-	-	-	-	-	-	0.0%	
10-65-54	BASKETBALL	15,000	-	-	-	15,000	-	0.0%	
10-65-55	GIRLS BASKETBALL	-	-	-	-	-	-	0.0%	
10-65-56	TENNIS	2,000	-	-	-	2,000	-	0.0%	
10-65-57	CONCESSION EXPENSES	10,000	-	-	-	10,000	-	0.0%	
10-65-59	SUMMER PROGRAMS	15,950	-	-	-	15,950	-	0.0%	
10-65-60	VOLLEYBALL	9,500	-	-	-	9,500	-	0.0%	
10-65-61	FLAG FOOTBALL	5,000	-	-	-	5,000	-	0.0%	
10-65-62	GYMNASTICS/TUMBLING	15,000	-	-	-	15,000	-	0.0%	
10-65-63	COMMUNITY EVENTS	26,000	-	-	-	26,000	-	0.0%	
10-65-65	CHOIR	-	-	-	-	-	-	0.0%	
10-65-66	ARCHERY	-	-	-	-	-	-	0.0%	
10-65-67	PICKLE BALL	5,000	-	-	-	5,000	-	0.0%	
10-65-70	ONLINE FEES	20,500	-	-	8,000	28,500	8,000	39.0%	1
10-65-71	MOONLIGHT HALF MARATHON	-	-	-	-	-	-	0.0%	
10-65-72	TRACK & FIELD/CROSS COUNTRY	5,500	-	-	-	5,500	-	0.0%	
10-65-73	EXERCISE EQUIPMENT	5,000	-	-	-	5,000	-	0.0%	
10-65-74	COMMUNITY THEATRE	-	-	45,000	-	45,000	45,000	100.0%	
10-65-75	SPECIAL EVENTS	22,000	-	-	-	22,000	-	0.0%	
10-65-76	PIONEER DAY CELEBRATION	150,000	-	70,000	-	220,000	70,000	46.7%	
10-65-77	MARKETING AND ADVERTISING	6,000	-	-	-	6,000	-	0.0%	
10-65-89	COMMUNITY PROGRAMS	11,500	-	-	-	11,500	-	0.0%	
10-65-90	COMMUNITY CLASSES	2,500	-	-	-	2,500	-	0.0%	
	TOTAL - RECREATION	**856,132**	**-**	**126,000**	**8,000**	**990,132**	**134,000**	**15.7%**	

1. Increase in program participation which led to more transactions and fees

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Museum

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
10-69-12	PT SALARIES	5,200		-		5,200	-	0.0%
10-69-26	BUILDING & GROUNDS	5,000		-		5,000	-	0.0%
10-69-27	SPECIAL EVENTS	6,400	-	-		6,400	-	0.0%
10-69-29	SECURITY SYSTEM	10,000	-	-		10,000	-	0.0%
10-69-37	TOWN SQUARE UTILITIES	4,250	-	-		4,250	-	0.0%
10-69-56	HISTORICAL PRESERVE. COMM. EXP	7,500	-	-		7,500	-	0.0%
10-69-57	TOWN SQUARE EXPENSES	7,500	-	-		7,500	-	0.0%
	TOTAL - MUSEUM	**45,850**	**-**	**-**	**-**	**45,850**	**-**	**0.0%**

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Library

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
10-80-10	SALARIES - LITERACY CNTR STAFF	-	-	-	-	-	-	0.0%
10-80-11	SALARIES - CITY LIBRARY STAFF	68,000	-	-	-	68,000	-	0.0%
10-80-12	BOOKMOBILE	1,000	-	-	-	1,000	-	0.0%
10-80-13	EMPLOYEE BENEFITS	5,000	-	-	-	5,000	-	0.0%
10-80-24	OFFICE SUPPLIES & EXPENSES	2,500	-	-	-	2,500	-	0.0%
10-80-60	SUMMER READING PROGRAMS	1,200	-	-	-	1,200	-	0.0%
10-80-62	BOOK PURCHASES	1,200	-	-	-	1,200	-	0.0%
	TOTAL - LIBRARY	**78,900**	**-**	**-**	**-**	**78,900**	**-**	**0.0%**

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Community Contributions

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
10-90-64	SENIOR CITIZENS	13,000	-	-	-	13,000	-	0.0%	
10-90-65	SENIOR CITIZENS-EQUIPMENT	-	-	-	15,000	15,000	15,000	100.0%	1
10-90-68	CITY YOUTH COUNCIL	8,500	-	-	-	8,500	-	0.0%	
10-90-69	MISS SPRINGVILLE PAGEANT	3,200	-	-	2,300	5,500	2,300	71.9%	2
10-90-70	YOUTH COUNCIL HUMANITARIAN PRJ	-	-	-	-	-	-	0.0%	
	TOTAL - COMMUNITY CONTRIBUTIONS	**24,700**	**-**	**-**	**17,300**	**42,000**	**17,300**	**70.0%**	

1. A $6,000 grant was awarded to the Senior program for the purchase of exercise equipment, the city is matching the grant so they can purchase three ellipticals

2. The City's contribution to the program increased by $2,300

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Transfers and Reserves

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
10-99-01	TRANSFER TO DEBT SERVICE FUND (2004 debt serv-pd 2015) (Now 2010 Bond)	-	-	-	-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FD (GF Departments Vehicle Replacement)	515,000	-	-	-	515,000	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FD (PARKS AND REC RESERVE)	25,000	-	-	-	25,000	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (PROCEEDS FROM SALE OF LAND TO NEBO)	-	-	-	-	-	-	0.0%
10-99-02	TRANSFER TO CAPITAL PROJECT FUND (projected surplus)	737,557	(103,513)	(194,500)	41,965	481,509	(256,048)	(34.7%)
10-99-02	TRANSFER TO CIP	-	-	-	-	-	-	0.0%
10-99-02	TRANSFER TO ROAD FUND (STREETS)	1,900,000	-	-	-	1,900,000	-	0.0%
10-99-02	TRANSFER TO WATER, STR WATER, SEWER, AND PI FUNDS (GF UTILITY USAGE)	-	-	-	-	-	-	0.0%
10-99-03	CLASS 'C' TRANSFER TO ROAD FUND (Road Projects)	400,000	-	-	-	400,000	-	0.0%
10-99-08	INCREASE GENERAL FUND RESERVES	-	-	-	-	-	-	0.0%
	TOTAL - TRANSFERS AND RESERVES	**3,577,557**	**(103,513)**	**(194,500)**	**41,965**	**3,321,509**	**(256,048)**	**(7.2%)**

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Street / Road Fund

REVENUES		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
20-37-11	ROAD UTILITY FEE	425,000	-			425,000	-	0.0%
20-38-33	TRANSFER GENERAL FUND RESERVES	400,000		-		400,000	-	0.0%
20-38-33	TRANSFER FROM CIP RESERVES	-	-			-	-	0.0%
20-38-33	TRANSFER FROM CLASS 'C' RESERVES	-	-	-		-	-	0.0%
20-38-90	APPROPRIATION OF FUND BALANCE	1,200,000	475,000	-		1,675,000	475,000	39.6%
	TOTAL REVENUES	**2,025,000**	**475,000**	**-**	**-**	**2,500,000**	**475,000**	**23.5%**

EXPENDITURES								
20-74-40	STREETS / ROAD PROJECTS	**2,000,000**	**500,000**	**-**		**2,500,000**	**500,000**	**25.0%**
	TOTAL EXPENDITURES	**2,000,000**	**500,000**	**-**	**-**	**2,500,000**	**500,000**	**25.0%**

TOTAL - STREET / ROAD FUND	**25,000**	**(25,000)**	**-**	**-**	**-**	**(25,000)**	**(100.0%)**

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
RAP Sales Tax Fund - Recreation Art and Park

REVENUES		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
21-31-10	RAP TAX INTEREST EARNED	120,000	-	-	-	120,000	-	0.0%
21-36-11	RAP SALES TAX	-	-	-	-	-	-	0.0%
21-38-33	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	0.0%
21-38-90	APPROPRIATION OF FUND BALANCE	-	-	-	-	-	-	0.0%
	TOTAL REVENUES	**120,000**	-	-	-	**120,000**	-	**0.0%**

EXPENDITURES								
21-70-15	PARKS	-	-	-	-	-	-	0.0%
21-70-16	RECREATION	-	-	-	-	-	-	0.0%
21-70-17	LIBRARY	-	-	-	-	-	-	0.0%
	TOTAL EXPENDITURES	-	-	-	-	-	-	**0.0%**

TOTAL - RAP SALES TAX FUND	**120,000**	-	-	-	**120,000**	-	**0.0%**

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Debt Service

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
31-36-10	INTEREST	-	-	-	-	-	-	0.0%
31-38-33	CONTRIBUTION FROM GENERAL FUND	-	-	-	-	-	-	0.0%
31-38-56	CONTRIBUTION FROM MCN CAP PROJ	522,545	-	10,000	-	532,545	10,000	1.9%
31-38-36	CONTRIBUTION FROM CAPITAL PROJ	-	-	-	-	-	-	0.0%
31-38-90	APPROPRIATION OF FUND BALANCE	-	-	-	10,000	10,000	10,000	100.0%
	TOTAL REVENUES	**522,545**	**-**	**10,000**	**10,000**	**542,545**	**20,000**	**3.8%**

31-56-25	REVENUE BOND - INTEREST	522,545	-	-	10,000	532,545	10,000	1.9%	1
31-56-90	MCN BOND ADMINISTRATION FEES	-	-	-	-	-	-	0.0%	
31-44-90	BOND ADMINISTRATION FEES	-	-	10,000	-	10,000	10,000	100.0%	
	TOTAL 2010 DEBT SERVICE	**522,545**	**-**	**10,000**	**10,000**	**542,545**	**20,000**	**3.8%**	
	TOTAL - DEBT SERVICE	-	-	-	-	-	-		

1. To cover 2023 sales tax bond payment

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Capital Projects Fund

Account	Description	FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
45-34-18	PARK ANNEXATION FEE	350,000	-	-	-	350,000	-	0.0%	
45-34-19	HARMONY RIDGE ANNEXATION FEE	1,300,000	-	-	-	1,300,000	-	0.0%	
45-34-20	HARMONY RIDGE - PARKS	-	-	-	1,500,000	1,500,000	1,500,000	100.0%	1
45-34-23	PUBLIC SAFETY ANNEXATION FEE	40,000	-	-	-	40,000	-	0.0%	
45-36-10	INTEREST	175,000	-	-	-	175,000		0.0%	
45-38-33	TRANSFER FROM GENERAL FUND	737,557	(103,513)	(194,500)	-	439,544		(40.4%)	
45-38-33	TRANSFER FROM GENERAL FUND (General Expenses and GF Departments Vehicle Replacement)	515,000	-	-	-	515,000	-	0.0%	
45-38-33	TRANSFER FROM GENERAL FUND (Parks & Rec Reserve)	25,000	-	-	-	25,000	-	0.0%	
45-38-33	TRANSFER FROM GENERAL FUND (Streets Projects)	1,900,000	-	-	-	1,900,000	-	0.0%	
45-38-51	TRANSFER FROM WATER FUND - (Vehicle Replacement)	101,135	-	-	-	101,135	-	0.0%	
45-38-53	TRANSFER FROM SEWER FUND - (Vehicle Replacement)	135,835	-	-	-	135,835	-	0.0%	
45-38-57	TRANSFER FROM STORM WATER - (Vehicle Replacement)	56,186	-	-	-	56,186	-	0.0%	
45-38-58	TRANSFER FROM P.I. FUND - (Vehicle Replacement)	20,227	-	-	-	20,227	-	0.0%	
45-38-90	APPROPRIATION OF FUND BALANCE (VEHICLE REPLACEMENT RESERVES)	158,617	-	57,000	-	215,617	57,000	35.9%	
45-38-90	APPROPRIATION OF FUND BALANCE	876,443	350,000	117,000	-	1,343,443	467,000	53.3%	
45-38-91	APPROPRIATION PARK IMPACT FEE RESERVE	-	-	750,000	-	750,000	750,000	100.0%	
	TOTAL REVENUES - CAPITAL PROJ.	**6,391,000**	**246,487**	**729,500**	**1,500,000**	**8,866,987**	**2,774,000**	**38.7%**	

EXPENDITURES

Account	Description	FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
45-44-21	GENERAL MASTER PLAN UPDATE	-	-	50,000	-	50,000	50,000	100.0%	
45-54-01	POLICE VEHICLES	-	-	57,000	-	57,000	57,000	100.0%	
45-55-01	FIRE TRUCKS/VEHICLES	500,000	-	-	-	500,000	-	0.0%	
45-55-09	FIRE EQUIPMENT	80,000	-	-	-	80,000	-	0.0%	
45-60-02	UTILITY TRUCK	415,000	-	-	-	415,000	-	0.0%	
45-60-04	BACKHOE	35,000	-	-	-	35,000	-	0.0%	
45-60-09	STREETS SERVICE TRUCK	-	-	-	-	-	-	0.0%	
45-64-11	PARK IMPROVEMENTS	3,202,000	350,000	(1,500,000)	-	2,052,000	(1,150,000)	(35.9%)	
45-60-14	ROAD PROJECTS	2,000,000	-	-	-	2,000,000	-	0.0%	
45-64-02	PARKS AND REC FACILITIES	-	-	67,000	-	67,000	67,000	100.0%	
45-64-04	PARK DEVELOPMENT- BIKE PARK	-	-	1,500,000	-	1,500,000		100.0%	
45-64-15	PARKS AND RECREATION VEHICLES	72,000	-	-	2,500	74,500		3.5%	2
45-64-25	PARKS EQUIPMENT	87,000	-	-	-	87,000		0.0%	
45-74-96	TRANSFER TO MCN FUND	-	-	-	-	-		0.0%	
45-95-01	INCREASE VEHICLE REPLACE RES.	-	-	-	-	-	-	0.0%	
45-95-03	INC PARK EQUIPMENT REPLACE RES	-	-	-	-	-	-	0.0%	
	TOTAL EXPENDITURES - CAPITAL PROJ	**6,391,000**	**350,000**	**174,000**	**2,500**	**6,917,500**	**(976,000)**	**8.2%**	
	CAPITAL PROJECTS-SURPLUS/(DEFICIT)	**-**	**(103,513)**	**555,500**	**1,497,500**	**1,199,487**	**1,199,487**	**100.0%**	

Impact Fees / Annexation Fees

REVENUES		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes		FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments		
	IMPACT FEE REVENUE								
45-34-17	PARK IMPACT FEES	540,000	-	-	-	540,000	-	0.0%	
45-34-22	PUBLIC SAFETY IMPACT FEES	60,000	-	-	-	60,000	-	0.0%	
	TOTAL REVENUES - IMPACT FEES	**600,000**	**-**	**-**	**-**	**600,000**	**-**	**0.0%**	
	IMPACT FEE EXPENDITURES								
45-54-08	PUB SAFETY BUILDING - IMP. FEE	-	-	-	-	-	-	0.0%	
45-54-10	PUBLIC SAFETY EQUIPMENT - IF	-	-	-	-	-	-	0.0%	
45-64-01	IMPACT FEE STUDY	-	-	5,000	-	5,000	5,000	100.0%	
45-64-03	PARK DEVELOPMENT-IMPACT FEE	-	-	725,000	5,000	730,000	730,000	100.0%	3
45-64-14	CITY PARK IMPROVEMENTS	-	-	-	-	-	-	0.0%	
	TOTAL EXPENDITURES - IMPACT FEES	**-**	**-**	**730,000**	**5,000**	**735,000**	**735,000**	**100.0%**	
	TRANSFERS INTO IMPACT FEE RESERVES								
1157 (45-95-	INCREASE PUBLIC SAFETY IMPACT FEE RESERVES	-	-	-	55,000	55,000	55,000	100.0%	
45-1153 (45-95-04)	INCREASE PARK IMPACT FEE RESERVES		-	(725,000)		(725,000)	(725,000)	0.0%	
45-1152 (45-95-05)	INCREASE D R HORTON PARK ANNEXATION FEE RESER	-	-	-		-	-	0.0%	
45-1156 (45-95-07)	INCREASE D R HORTON PUBLIC SAFETY ANNEXATION FEE RESERVES	-	-	-		-	-	0.0%	
	TOTAL TRANSFERS INTO IMPACT FEE RESERVES	**-**	**-**	**(725,000)**	**55,000**	**(670,000)**	**(670,000)**	**0.0%**	
	IMPACT FEES-SURPLUS/(DEFICIT)	**600,000**	**-**	**(5,000)**	**(60,000)**	**1,285,000**	**685,000**	**114.2%**	

1. Contribution from Harmony Ridge for the Bike Park project
2. Actual cost of budgeted equipment
3. Budget actual costs

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
MAPLETON FIBER

REVENUES

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
46-36-10	INTEREST	-	-	-		-	-	0.0%
46-36-22	PROCEEDS FROM LOAN	-	-	-		-	-	0.0%
46-36-25	SUNDRY	-	-	-		-	-	0.0%
46-37-11	MCN UTILITY BILLING REVENUE	-	-	-		-	-	0.0%
46-38-90	APPROPRIATION OF FUND BALANCE	1,522,545	-	10,000	-	1,532,545	10,000	0.7%
	TOTAL MAPLETON FIBER REVENUES	1,522,545	-	10,000	-	1,532,545	10,000	**0.7%**

EXPENDITURES

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
46-70-11	SALARIES	-	-	-	-	-	-	0.0%
46-70-12	PT - SALARIES	-	-	-	-	-	-	0.0%
46-70-13	EMPLOYEE BENEFITS	-	-	-	-	-	-	0.0%
46-70-17	OVERTIME/ON CALL	-	-	-	-	-	-	0.0%
46-70-14	MISC EXPENSE	-	-	-	-	-	-	0.0%
46-70-15	SYSTEM MAINTENANCE	-	-	-	-	-	-	0.0%
46-70-21	SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-	-	-	0.0%
46-70-23	TRAVEL TRAINING & MEETINGS	-	-	-	-	-	-	0.0%
46-70-24	OFFICE SUPPLIES	-	-	-	-	-	-	0.0%
46-70-25	EQUIPMENT, MATERIALS, SUPPLIES	-	-	-	-	-	-	0.0%
46-70-26	BUILDING MAINTENANCE	-	-	-	-	-	-	0.0%
46-70-27	UTILITIES	-	-	-	-	-	-	0.0%
46-70-30	UTILITIES	-	-	-	-	-	-	0.0%
46-70-28	PHONE REIMBURSEMENTS	-	-	-	-	-	-	0.0%
46-70-31	PROFESSIONAL SERVICES	-	-	-	-	-	-	0.0%
46-70-32	LEGAL FEES	-	-	-	-	-	-	0.0%
46-70-35	BLUE STAKES & POLE ATTACH	-	-	-	-	-	-	0.0%
46-70-36	COMPUTER SOFTWARE	-	-	-	-	-	-	0.0%
46-70-37	ONT TRANSPONDERS AND METERS	-	-	-	-	-	-	0.0%
46-70-46	VEHICLE MAINTENANCE	-	-	-	-	-	-	0.0%
46-70-47	VEHICLES - FUEL	-	-	-	-	-	-	0.0%
46-70-51	GIS/DRAFTING	-	-	-	-	-	-	0.0%
46-70-53	DEPRECIATION	-	-	-	-	-	-	0.0%
46-70-74	EQUIPMENT/SUPPLIES PURCHASES	-	-	-	-	-	-	0.0%
	TOTAL EXPENDITURES	-	-	-	-	-	-	**0.0%**

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
MF BILLINGS & COLLECTIONS								
46-73-11	SALARIES	-	-	-	-	-	-	0.0%
46-73-13	EMPLOYEE BENEFITS	-	-	-	-	-	-	0.0%
46-73-20	POSTAGE	-	-	-	-	-	-	0.0%
46-73-22	UTILITY BILLING-PRINTING	-	-	-	-	-	-	0.0%
46-73-24	OFFICE SUPPLIES & EXPENSES	-	-	-	-	-	-	0.0%
46-73-36	COMPUTER CHARGES	-	-	-	-	-	-	0.0%
46-73-38	CREDIT CARD CHARGES	-	-	-	-	-	-	0.0%
46-73-51	INSURANCE	-	-	-	-	-	-	0.0%
	TOTAL BILLINGS & COLLECTIONS	-	-	-	-	-	-	**0.0%**
CAMFTAL PROJECTS								
46-74-20	WIFI AND ONT EQUIPMENT	-	-	-	-	-	-	0.0%
46-74-30	FTTH CONTRACTORS	-	-	-	-	-	-	0.0%
46-74-31	FUSION SPLICER	-	-	-	-	-	-	0.0%
46-74-32	OSP EQUIPMENT AND MATERIALS	700,000	-	-	-	700,000	-	0.0%
46-74-33	NOC EQUIPMENT AND CONSTRUCTION	100,000	-	-	-	100,000	-	0.0%
46-74-34	MF BACKBONE ENGINEERING	100,000	-	-	-	100,000	-	0.0%
46-74-40	NEW SUBDIVISION CONSTRUCTION	100,000	-	-	-	100,000	-	0.0%
46-74-52	OTDR TESTER	-	-	-	-	-	-	0.0%
46-74-53	VEHICLE PURCHASE	-	-	-	-	-	-	0.0%
	TOTAL - CAPITAL PROJECTS	1,000,000	-	-	-	1,000,000	-	**0.0%**
DEBT SERVICE & TRANSFERS								
46-74-44	TRANSFER FOR CITY USAGE OF UTILITY	-	-	-	-	-	-	0.0%
46-74-70	TRANSFER TO DEBT SERVICE - BOND PAYMENT	522,545	-	10,000	-	532,545	10,000	1.9%
	TOTAL DEBT SERVICE & TRANSFERS	522,545	-	10,000	-	532,545	10,000	**1.9%**
	TOTAL MF FUND EXPENDITURES	1,522,545	-	10,000	-	1,532,545	10,000	**0.7%**
46-99-08 (46-2981)	**INCREASE/DECREASE FUND BALANCE RESERVES**	-	-	-	-	-	-	
	MF FUND - SURPLUS/(DEFICIT)	-	-	-	-	-	-	

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Water Fund

REVENUES

Account	Description	FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
51-36-10	INTEREST	10,000	-	-	-	10,000	-	0.0%	
51-36-11	INT-WATER DR HORTON ANNEX FEES	-	-	-	-	-	-	0.0%	
51-37-11	WATER UTIL BILLING REVENUE	2,700,000	-	-	-	2,700,000	-	0.0%	
51-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	12,792	-	-	-	12,792	-	0.0%	
51-37-13	WATER CONNECTION FEES	340,000	-	-	-	340,000	-	0.0%	
51-37-14	WATER IMPACT FEES	140,000	-	-	-	140,000	-	0.0%	
51-37-15	PENALTY REVENUE	10,000	-	-	-	10,000	-	0.0%	
51-37-16	LATE NOTICE/SHUTOFF FEES	10,000	-	-	-	10,000	-	0.0%	
51-37-17	WATER ANNEXATION FEE	50,000	-	-	-	50,000	-	0.0%	
51-37-25	INTEREST-EBCO/PRESIDIO CONTRCT	10,000	-	-	-	10,000	-	0.0%	
51-37-26	PRINCPAL-EBCO/PRESIDIO CONTRCT	35,000	-	-	-	35,000	-	0.0%	
51-37-90	SUNDRY & LEGAL COLLECTION FEES	500	-	-	132,450	132,950	132,450	26490.0%	1
51-37-92	WATER GRANTS	-	-	-	-	-	-	0.0%	
51-38-10	DEVELOPER CONTRIBUTIONS	-	-	-	-	-	-	0.0%	
51-38-13	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	0.0%	
51-38-90	APPROPRIATION OF FUND BALANCE	1,664,050	-	200,000	(80,240)	1,783,810	119,760	7.2%	
51-38-91	APPROPRIATION OF IMPACT FEES	-	-	-	-	-	-	0.0%	
	TOTAL WATER FUND REVENUES	**4,982,342**	**-**	**200,000**	**52,210**	**5,234,552**	**252,210**	**5.1%**	

EXPENDITURES

WATER OPERATIONS EXPENDITURES

Account	Description	FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
51-70-11	SALARIES	551,697	-	60,000	-	611,697	60,000	10.9%	
51-70-13	PENSION BENEFITS	314,219	-	-	-	314,219	-	0.0%	
51-70-17	OVERTIME / ON CALL	37,977	-	-	-	37,977	-	0.0%	
51-70-14	CAR ALLOW& PROTECTIVE CLOTHING	8,300	-	-	-	8,300	-	0.0%	
51-70-15	MAINTENANCE- LINE & TANK	160,000	-	-	10,000	170,000	10,000	6.3%	2
51-70-21	SUBSCRIPTIONS & MEMBERSHIPS	8,300	-	-	-	8,300	-	0.0%	
51-70-22	SUVMA MEMBERSHIP	1,400	-	-	-	1,400	-	0.0%	
51-70-23	TRAVEL, TRAINING & MEETINGS	6,800	-	-	1,000	7,800	1,000	14.7%	3
51-70-24	OFFICE SUPPLIES	2,500	-	-	-	2,500	-	0.0%	
51-70-25	EQUIP, MATERIALS & SUPPLIES	80,000	-	-	-	80,000	-	0.0%	
51-70-26	BUILDING MAINTENANCE	10,000	-	-	-	10,000	-	0.0%	
51-70-27	UTILITIES	5,000	-	-	-	5,000	-	0.0%	
51-70-28	SCADA SYSTEMS	3,504	-	-	-	3,504	-	0.0%	
51-70-29	UTILITIES WELLS/TANKS	300,000	-	-	-	300,000	-	0.0%	
51-70-31	PROFESSIONAL SERVICES	80,000	-	-	-	80,000	-	0.0%	
51-70-32	WATER RIGHTS LEGAL FEES	4,677	-	-	-	4,677	-	0.0%	
51-70-34	AUDITOR FEES	1,339	-	-	-	1,339	-	0.0%	
51-70-35	BLUE STAKE SERVICES	2,321	-	-	-	2,321	-	0.0%	
51-70-36	COMPUTERS / SOFTWARE	45,000	-	-	-	45,000	-	0.0%	
51-70-46	VEHICLES MAINTENANCE	16,487	-	-	-	16,487	-	0.0%	
51-70-47	VEHICLES - FUEL	20,211	-	-	-	20,211	-	0.0%	
51-70-51	GIS	12,000	-	10,000	-	22,000	10,000	83.3%	
51-70-53	DEPRECIATION WATER SYSTEM	1,072,025	-	-	-	1,072,025	-	0.0%	
51-70-61	COMPUTERS/SOFTWARE	-	-	-	-	-	-	0.0%	
51-70-75	METERS,TRANSPONDERS,MAINT	60,000	-	-	-	60,000	-	0.0%	
	TOTAL WATER OPERATIONS	**2,803,757**	**-**	**70,000**	**11,000**	**2,884,757**	**81,000**	**2.9%**	

Water Fund Continued

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes		FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
	BILLING & COLLECTIONS EXPENDITURES								
51-73-11	SALARIES	**44,904**	-	-	**12,000**	**56,904**	**12,000**	26.7%	4
51-73-13	PENSION BENEFITS	**19,211**	-	-	**3,000**	**22,211**	**3,000**	15.6%	5
51-73-14	CAR ALLOW	**500**	-	-	-	**500**	-	0.0%	
51-73-20	BAD DEBT EXPENSE	**500**	-	-	**3,500**	**4,000**	**3,500**	700.0%	6
51-73-22	UTILITY BILLS-PRINTING/POSTAGE	**10,000**	-	-	**2,000**	**12,000**	**2,000**	20.0%	7
51-73-36	COMPUTER CHARGES	**4,000**	-	-	-	**4,000**	-	0.0%	
51-73-38	CREDIT CARD CHARGES	**20,000**	-	-	**4,000**	**24,000**	**4,000**	20.0%	8
51-73-51	INSURANCE	**7,500**	-	-	-	**7,500**	-	0.0%	
	TOTAL BILLING & COLLECTIONS	**106,615**	**-**	**-**	**24,500**	**131,115**	**24,500**	**23.0%**	
	WATER CAPITAL PROJECTS								
51-74-07	CHLORINATOR BUILDING (IMPACT FEES)	**-**	-	-	-	**-**	-	0.0%	
51-74-64	SERVICEBERRY SPRING RDVMT (IMPACT FEES)	**-**	-	-	**3,500**	**3,500**	3,500	100.0%	9
51-74-76	WATER LINE REPLACEMENT	**1,300,000**	-	-		**1,300,000**	-	0.0%	
51-74-82	SCADA SYSTEM UPGRADES	**100,000**	-	-	-	**100,000**	-	0.0%	
51-74-90	PUBLIC WORKS SHOP	**-**	-	**100,000**	-	**100,000**	100,000	100.0%	
51-74-93	TRANSPONDERS, METERS (NEW)	**220,000**	-	**30,000**	-	**250,000**	30,000	13.6%	
51-74-48	CROWD CANYON PUMP LINE	**-**	-	-	-	**-**	-	0.0%	
51-74-50	WATER MASTER PLAN	**-**	-	-	-	**-**	-	0.0%	
	TOTAL CAPITAL PROJECTS	**1,620,000**	**-**	**130,000**	**3,500**	**1,753,500**	**133,500**	**8.2%**	
	DEBT SERVICE & TRANSFERS								
51-75-13	2020 WATER REV BOND-PRINCIPAL	**285,000**	-	-	-	**285,000**	-	0.0%	
51-75-44	TRANSFR FOR UTILITY CITY USAGE	**12,792**	-	-	-	**12,792**	-	0.0%	
51-75-45	TRANSFER TO CAPITAL PROJ. FUND	**101,135**	-	-	-	**101,135**	-	0.0%	
51-75-46	TRANSFERTO PI FUND	**-**	-	-	-	**-**	-	0.0%	
51-75-53	2020 WATER REV BOND-INTEREST	**12,753**	-	-	-	**12,753**	-	0.0%	
51-75-90	BOND ADMINISTRATION FEES	**3,500**	-	-	-	**3,500**	-	0.0%	
	TOTAL DEBT SERVICE & TRANSFERS	**415,180**	**-**	**-**	**-**	**415,180**	**-**	**0.0%**	
	TOTAL WATER FUND EXPENDITURES	**4,945,552**	**-**	**200,000**	**39,000**	**5,184,552**	**239,000**	**4.8%**	
51-99-08 (51-2981)	**INCREASE FUND BALANCE**	**(13,210)**	**-**	**-**	**13,210**	**-**	**-**	**0.0%**	
	WATER IMPACT FEE - SURPLUS/(DEFICIT)	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**	
	D R HORTON WATER ANX FEE - SURPLUS/(DEFICIT)	**50,000**	**-**	**-**	**-**	**50,000**	**-**	**0.0%**	
	WATER FUND - SURPLUS/(DEFICIT)	**-**	**-**	**-**	**-**	**-**	**13,210**	**0.0%**	

1. **Received power incentive for the Spring Rehab project**
2. **Expensive booster pump and pressure reducing valve repairs**
3. **Trainings and conferences for new personnel**
4. **Correction for admin overhead allocation to public works**
5. **Correction for admin overhead allocation to public works**
6. **Additional fees than anticipated, offset by higher penalty revenues**
7. **Increase in amount of bills being sent out**
8. **Increased amount of customer credit card payments to the city**
9. **Post-construction environmental requirements**

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Solid Waste

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
REVENUES									
52-37-11	SOLID WASTE UTIL BILLING REV	874,764	-	-	-	874,764	-	0.0%	
52-38-50	APPROPRIATION OF FUND BALANCE	63,533	70,000	-	16,500	150,033	86,500	136.1%	
	TOTAL SOLID WASTE COLLECTION REVENUES	938,297	70,000	-	16,500	1,024,797	86,500	9.2%	
EXPENDITURES									
52-73-11	SALARIES	26,860	-	-	6,000	32,860	6,000	22.3%	1
52-73-13	PENSION BENEFITS	12,247	-	-	-	12,247	-	0.0%	
52-73-17	OVERTIME	600	-	-	-	600	-	0.0%	
52-73-20	POSTAGE - UTILITY BILLING	7,000	-	-	6,000	13,000	6,000	85.7%	1
52-73-24	OFFICE EXPENSE & SUPPLIES	100	-	-	-	100	-	0.0%	
52-73-32	COLLECTION CHARGES	866,940	50,000	-	-	916,940	50,000	5.8%	
52-73-34	DUMP FEES	550	-	-	4,500	5,050	4,500	818.2%	1
52-73-35	RECYCLING DUMPSTER FEES	-	-	-	-	-	-	0.0%	
52-73-36	COMPUTER CHARGES	4,000	-	-	-	4,000	-	0.0%	
52-73-38	SUVSWD SUBSIDY	20,000	20,000	-	-	40,000	20,000	100.0%	
	TOTAL SOLID WASTE EXPENDITURES	938,297	70,000	-	16,500	1,024,797	86,500	9.2%	
52-99-08 (52-2981)	**INCREASE/DECREASE FUND BALANCE RESERVES**	-	-	-	-	-	-	0.0%	
	SOLID WASTE - SURPLUS/(DEFICIT)	-	-	-	-	-	-		

1. Budget to actual expenses

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Sewer Fund

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
REVENUES									
53-36-10	INTEREST	15,000	-	-	-	15,000	-	0.0%	
53-36-22	INT EARNINGS - SF CONST ESCROW	50,000	-	-	-	50,000	-	0.0%	
53-36-90	SEWER SUNDRY REVENUE	-	-	-	-	-	-	0.0%	
53-37-11	SEWER UTILITY BILLING REVENUE	3,648,406	130,000	-	-	3,778,406	130,000	3.6%	
53-37-11	PAYMENT FROM GF FOR CITY UTILITY USAGE	2,935	-	-	-	2,935	-	0.0%	
53-37-13	SEWER CONNECTION FEES	105,000	-	-	-	105,000	-	0.0%	
53-37-16	SEWER IMPACT FEES	150,000	-	-	-	150,000	-	0.0%	
53-37-17	SEWER ANNEXATION FE	150,000	-	-	-	150,000	-	0.0%	
53-37-20	HARMONY RIDGE SEWER FEE	600,000	300,000	-	-	900,000	300,000	50.0%	
53-38-90	APPROPRIATION OF FUND BALANCE	-	-	-	-	-	-	0.0%	
53-38-20	APPROPRIATION OF IMP FEE RSRVS	1,911,061	-	-	-	1,911,061	-	0.0%	
	TOTAL SEWER FUND REVENUES	6,632,402	430,000	-	-	7,062,402	430,000	6.5%	
EXPENDITURES									
	SEWER OPERATIONS EXPENDITURES								
53-70-11	SALARIES	344,811	-	(20,000)	-	324,811	(20,000)	(5.8%)	
53-70-13	EMPLOYEE BENEFITS	193,454	-	-	-	193,454	-	0.0%	
53-70-17	OVERTIME/ON CALL	23,736	-	-	-	23,736	-	0.0%	
53-70-14	CAR ALLOWANCE	3,500	-	-	-	3,500	-	0.0%	
53-70-15	SYSTEM MAINTENANCE	200,000	-	-	-	200,000	-	0.0%	
53-70-21	SUBSCRIPTIONS & MEMBERSHIPS	5,401	-	-	-	5,401	-	0.0%	
53-70-23	TRAVEL, TRAINING & MEETINGS	4,478	-	-	-	4,478	-	0.0%	
53-70-24	OFFICE SUPPLIES	1,012	-	-	-	1,012	-	0.0%	
53-70-25	EQUIPMENT, MATERIALS AND SUPPLIES	20,000	-	-	-	20,000	-	0.0%	
53-70-26	BUILDING MAINTENANCE	6,300	-	-	-	6,300	-	0.0%	
53-70-27	UTILITIES	5,000	-	-	-	5,000	-	0.0%	
53-70-28	SCADA SYSTEMS	2,628	-	-	-	2,628	-	0.0%	
53-70-29	UTILITIES - LIFT STATION	24,500	-	-	-	24,500	-	0.0%	
53-70-31	PROFESSIONAL SERVICES	2,488	-	-	-	2,488	-	0.0%	
53-70-32	SEWER PROCESSING CHARGES	462,000	250,000	-	-	712,000	250,000	54.1%	
53-70-33	EASEMENT RENT- RAILROAD	573	-	-	500	1,073	500	87.3%	1
53-70-35	BLUE STAKE SERVICES	2,138	-	-	-	2,138	-	0.0%	
53-70-36	COMPUTERS/SOFTWARE	12,542	-	-	-	12,542	-	0.0%	
53-70-46	VEHICLE MAINTENANCE	10,000	-	-	-	10,000	-	0.0%	
53-70-47	VEHICLES - FUEL	12,601	-	-	-	12,601	-	0.0%	
53-70-51	GIS	7,610	-	4,000	-	11,610	4,000	52.6%	
53-70-53	DEPRECIATION	975,602	-	-	-	975,602	-	0.0%	
	TOTAL SEWER OPERATIONS	2,320,374	250,000	(16,000)	500	2,554,874	234,500	10.1%	

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
	SEWER BILLINGS & COLLECTIONS								
53-73-11	SALARIES	30,987	-	-	8,000	38,987	8,000	25.8%	2
53-73-13	EMPLOYEE BENEFITS	13,999	-	-	2,001	16,000	2,001	14.3%	3
53-73-17	OVERTIME	200	-	-	-	200	-	0.0%	
53-73-20	POSTAGE	-	-	-	-	-	-	0.0%	
53-73-21	UTILITY BILLINGS-PRINTING	6,000	-	-	6,000	12,000	6,000	100.0%	4
53-73-24	OFFICE SUPPLIES & EXPENSES	500	-	-	-	500	-	0.0%	
53-73-36	COMPUTER CHARGES	3,500	-	-	-	3,500	-	0.0%	
53-73-38	CREDIT CARD CHARGES	22,000	-	-	-	22,000	-	0.0%	
53-73-51	INSURANCE	-	-	-	-	-	-	0.0%	
	TOTAL BILLINGS & COLLECTIONS	**77,186**	**-**	**-**	**16,001**	**93,187**	**16,001**	**20.7%**	
	SEWER CAPITAL PROJECTS								
53-74-20	EBCO SEWER CONT. TO S.F.	933,333	-	-	-	933,333	-	0.0%	
53-74-41	SPANISH FORK TRUNK LINE-IMPFEE	-	-	-	-	-	-	0.0%	
53-74-52	SCADA Upgrades	100,000	-	-	-	100,000	-	0.0%	
53-74-59	SEWER TRUNKLINE REPLACEMENT	1,000,000	-	-	-	1,000,000	-	0.0%	
53-74-85	PUBLIC WORK SHOP-IMPACT FEES	500,000	-	-	-	500,000	-	0.0%	
	TOTAL CAPITAL PROJECTS	**2,533,333**	**-**	**-**	**-**	**2,533,333**	**-**	**0.0%**	
	DEBT SERVICE & TRANSFERS								
53-74-44	TRANSFER FOR CITY USAGE OF UTILITY	2,935	-	-	-	2,935	-	0.0%	
53-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACMENT)	135,835	-	-	-	135,835	-	0.0%	
53-75-13	2020 SEWER REV BOND-PRINCIPAL	635,000	-	-	-	635,000	-	0.0%	
53-75-53	2020 SEWER REVENUE NOTE - INTEREST	449,680	-	-	-	449,680	-	0.0%	
53-75-56	2024 SEWER REVENUE NOTE - INTEREST	238,875	-	-	-	238,875	-	0.0%	
53-75-57	2024 SEWER REVENUE NOTE - PRINCIPAL	155,000	-	-	-	155,000	-	0.0%	
53-75-58	2024 DWQ SEWER NOTE-INTEREST	10,080	-	-	-	10,080	-	0.0%	
53-75-90	BOND ADMINISTRATION FEES	-	-	-	-	-	-	0.0%	
	TOTAL DEBT SERVICE	**1,627,405**	**-**	**-**	**-**	**1,627,405**	**-**	**0.0%**	
	TOTAL SEWER FUND EXPENDITURES	**6,558,298**	**250,000**	**(16,000)**	**16,501**	**6,808,799**	**250,501**	**3.8%**	
53-99-08 (53-2981)	**INCREASE FUND BALANCE**	**74,104**	**180,000**	**16,000**	**(16,501)**	**253,603**	**179,499**	**242.2%**	
	SEWER IMPACT FEE - SURPLUS/(DEFICIT)	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**	
	D R HORTON SEWER ANNEXATION FEE - SURPLUS/(DEFICIT)	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**	
	SEWER FUND - SURPLUS/(DEFICIT)	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**	

1. **Rent price has increased**
2. **Correction of Administration overhead allocated to public works**
3. **Correction of Administration overhead allocated to public works**
4. **Increased amount of bills being sent**

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Mapleton Fiber Fund

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
REVENUES									
56-36-10	INTEREST	-	-	-	-	-	-	0.0%	
56-37-11	MF UTILITY BILLING REVENUE	1,944,000	-	56,000	100,000	2,100,000	156,000	8.0%	
	TOTAL MF FUND REVENUES	1,944,000	-	56,000	100,000	2,100,000	156,000	8.0%	
EXPENDITURES									
	MF OPERATIONS EXPENDITURES								
56-70-11	SALARIES	593,371	-	(56,000)	-	537,371	(56,000)	(9.4%)	
56-70-12	PT - SALARIES	-	-	30,000	-	30,000	30,000	100.0%	
56-70-13	EMPLOYEE BENEFITS	334,799	-	(100,000)	-	234,799	(100,000)	(29.9%)	
56-70-17	OVERTIME/ON CALL	3,816	-	26,000	-	29,816	26,000	681.3%	
56-70-14	MISC EXPENSE	4,000	-	2,000	-	6,000	2,000	50.0%	
56-70-15	SYSTEM MAINTENANCE	2,500	-	(2,500)	-	-	(2,500)	(100.0%)	
56-70-21	SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-	-	-	0.0%	
56-70-23	TRAVEL AND TRAINING	6,000	-	-	-	6,000	-	0.0%	
56-70-24	OFFICE SUPPLIES	3,200	-	-	-	3,200	-	0.0%	
56-70-25	MATERIALS AND SUPPLIES	100,000	-	40,000	50,000	190,000	90,000	90.0%	5
56-70-26	BUILDING MAINTENANCE	-	-	-	-	-	-	0.0%	
56-70-27	UTILITIES	160,000	-	15,000	-	175,000	15,000	9.4%	
56-70-28	SCADA SYSTEMS	-	-	4,000	-	4,000	4,000	100.0%	
56-70-31	PROFESSIONAL SERVICES	-	-	100,000	20,000	120,000	120,000	100.0%	1
56-70-32	LEGAL FEES	-	-		-	-	-	0.0%	
56-70-35	BLUE STAKES & POLE ATTACH	3,500	-	-	-	3,500	-	0.0%	
56-70-36	COMPUTER SOFTWARE	50,000	-	-	-	50,000	-	0.0%	
56-70-46	VEHICLE MAINTENANCE	4,000	-	-	-	4,000	-	0.0%	
56-70-47	VEHICLES - FUEL	10,000	-	(2,000)	50,000	58,000	48,000	480.0%	2
56-70-51	GIS/DRAFTING	-	-		-	-	-	0.0%	
56-70-53	DEPRECIATION	-	-	-	-	-	-	0.0%	
56-70-74	MARKETING	4,000	-	2,000	-	6,000	2,000	50.0%	
	TOTAL MF OPERATIONS	1,279,186	-	58,500	120,000	1,457,686	178,500	14.0%	

MF Fund

Account	Description	FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
	BILLING & COLLECTIONS EXPENDITURES								
56-73-11	SALARIES	11,955	-	-	-	11,955	-	0.0%	
56-73-13	EMPLOYEE BENEFITS	4,817	-	-	-	4,817	-	0.0%	
56-73-20	POSTAGE	50	-	-	-	50	-	0.0%	
56-73-22	UTILITY BILLING-PRINTING	-	-	-	-	-	-	0.0%	
56-73-24	OFFICE SUPPLIES & EXPENSES	-	-	-	-	-	-	0.0%	
56-73-36	COMPUTER CHARGES	-	-	-	-	-	-	0.0%	
56-73-38	CREDIT CARD CHARGES	-	-	-	-	-	-	0.0%	
56-73-74	MATERIALS & SUPPLIES	500	-	-	-	500	-	0.0%	
	TOTAL BILLING & COLLECTIONS	17,322	-	-	-	17,322	-	0.0%	
	MF CAPITAL PROJECTS								
56-74-30	MF CONSTRUCTION AND MATERIALS	-	-	-	-	-	-	0.0%	
56-74-32	OSP EQUIPMENT AND MATERIALS	-	-	-	22,000	22,000	22,000	100.0%	3
56-74-40	NEW SUBDIVISION CONSTRUCTION	-	-	-	40,000	40,000	40,000	100.0%	4
56-74-52	OTDR TESTER	-	-	-	-	-	-	0.0%	
	TOTAL CAPITAL PROJECTS	-	-	-	62,000	62,000	62,000	100.0%	
	DEBT SERVICE & TRANSFERS								
56-75-10	2021 MF REVENUE NOTE - INT	239,738	-	-	-	239,738	-	0.0%	
56-75-20	2021 MF REVENUE NOTE - PRNCPAL	320,000	-	-	-	320,000	-	0.0%	
56-75-90	BOND ADMINISTRATION FEE	-	-	-	2,000	2,000	2,000	100.0%	
	TOTAL DEBT SERVICE & TRANSFERS	559,738	-	-	2,000	561,738	2,000	0.4%	
	TOTAL MF FUND EXPENDITURES	1,856,246	-	58,500	184,000	2,098,746	242,500	13.1%	
56-99-08 (56-2981)	**INCREASE FUND BALANCE**	87,754	-	(2,500)	(84,000)	1,254	(86,500)	(98.6%)	
	MF IMPACT FEE - SURPLUS/(DEFICIT)	-	-	-	-	-	-	0.0%	
	MF FUND - SURPLUS/(DEFICIT)	-	-	-	-	-	-	0.0%	

1. Increase in installations required additional professional services
2. Increased fuel costs at the end of the fiscal year
3. Prior year buildout
4. Expansion of the fiber system into new subdivisions
5. Bulk purchase of modems that will be used throughout the year

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Storm Water

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
REVENUES								
57-37-11	STORM WATER UTIL BILLING REV	540,000	-	-	-	540,000	-	0.0%
57-37-11	STORM WATER UTIL BILLING REV	2,935	-	-	-	2,935	-	0.0%
57-37-27	LAND DISTURBANCE FEE (SWIPP)	125,000	-	-	-	125,000	-	0.0%
57-38-15	CAPITAL CONTR-FUND 45 VEHICLES	-	-	-	-	-	-	0.0%
57-38-13	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	0.0%
57-38-50	APPROPRIATION OF FUND BALANCE	-	-	-	-	-	-	0.0%
	TOTAL STORM WATER REVENUES	667,935	-	-	-	667,935	-	0.0%
EXPENDITURES								
57-70-11	SALARIES	55,435	-	-	-	55,435	-	0.0%
57-70-13	PENSION BENEFITS	31,102	-	-	-	31,102	-	0.0%
57-70-17	OVERTIME / ON CALL	3,816	-	-	-	3,816	-	0.0%
57-70-14	CAR ALLOW& PROTECTIVE CLOTHING	563	-	-	-	563	-	0.0%
57-70-15	SYSTEM MAINTENANCE	-	-	-	-	-	-	0.0%
57-70-21	SUBSCRIPTIONS & MEMBERSHIPS	3,785	-	1,500	-	5,285	1,500	39.6%
57-70-23	TRAVEL,TRAINING & MEETINGS	717	-	-	-	717	-	0.0%
57-70-24	OFFICE SUPPLIES	161	-	-	-	161	-	0.0%
57-70-25	EQUIP, MATERIALS & SUPPLIES	10,000	-	-	-	10,000	-	0.0%
57-70-26	BUILDING MAINTENANCE	1,050	-	-	-	1,050	-	0.0%
57-70-27	UTILITIES	9,450	-	-	-	9,450	-	0.0%
57-70-28	CELL PHONE	70	-	255	-	325	255	364.3%
57-70-31	PROFESSIONAL SERVICES	2,500	-	-	-	2,500	-	0.0%
57-70-33	SOFTWARE LICENSE - UTILISYNC	-	-	-	-	-	-	0.0%
57-70-35	BLUE STAKE SERVICES	339	-	-	-	339	-	0.0%
57-70-36	COMPUTERS / SOFTWARE	2,090	-	-	-	2,090	-	0.0%
57-70-46	VEHICLES MAINTENANCE	1,672	-	-	-	1,672	-	0.0%
57-70-47	VEHICLES FUEL	2,010	-	-	-	2,010	-	0.0%
57-70-48	COUNTY ASSESSMENT FEE	1,750	-	-	-	1,750	-	0.0%
57-70-49	DUMP FEES	1,589	-	-	-	1,589	-	0.0%
57-70-51	GIS	1,251	-	650	-	1,901	650	52.0%
57-70-53	DEPRECIATION STORM WATER	35,000	-	-	-	35,000	-	0.0%
57-70-90	SWEEPER TRUCK MAINTENANCE	10,000	-	-	-	10,000	-	0.0%
	TOTAL STORM WATER OPERATIONS	174,350	-	2,405	-	176,755	2,405	1.4%
	BILLING & COLLECTIONS EXPENDITURES							
57-73-11	SALARIES	44,905	-	-	-	44,905	-	0.0%
57-73-13	EMPLOYEE BENEFITS	19,211	-	-	-	19,211	-	0.0%
57-73-14	CAR ALLOW	250	-	-	-	250	-	0.0%
57-73-17	OVERTIME	208	-	-	-	208	-	0.0%
57-73-20	UTILITY BILLS-PRINTING/POSTAGE	50	-	-	-	50	-	0.0%
57-73-36	COMPUTER CHARGES	3,640	-	-	-	3,640	-	0.0%
57-73-74	MATERIALS & SUPPLIES	1,040	-	-	-	1,040	-	0.0%
	TOTAL BILLINGS & COLLECTIONS	69,304	-	-	-	69,304	-	0.0%
	STORM WATER CAPITAL PROJECTS							
57-74-03	MASTER PLAN STUDY	-	-	800	-	800	800	100.0%
57-74-05	MISC STORM DRAIN IMPROVEMENTS	120,000	-	-	-	120,000	-	0.0%
57-74-44	TRANSFER FOR UTILITY USAGE	180	-	-	-	180	-	0.0%
57-74-50	VEHICLE REPLACEMENT	20,227	-	-	-	20,227	-	0.0%
57-74-04	MASTER PLAN ST DRAIN IMPMNTS	275,000	-	-	-	275,000	-	0.0%
	TOTAL CAPITAL PROJECTS	415,407	-	800	-	416,207	800	0.2%
	TOTAL STORM WATER FUND EXPENDITURES	659,061	-	3,205	-	662,266	3,205	0.5%
57-99-08 (57-2981)	**INCREASE/DECREASE FUND BALANCE RESERVES**	8,874	-	(3,205)	-	5,669	(3,205)	(36.1%)
	STORM WATER - SURPLUS/(DEFICIT)	-	-	-	-	-	-	

Mapleton City
July 1, 2025 - June 30, 2026
Amended Budget
Pressurized Irrigation

REVENUES

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget
58-36-10	INTEREST PI IMPACT FEES	50,000	-	-	-	50,000	-	0.0%
58-37-11	PI UTILITY BILLING REVENUE	1,502,935	-	-	-	1,502,935	-	0.0%
58-37-13	PI CONNECTION/INSPECTION FEES	75,000	-	-	-	75,000	-	0.0%
58-37-14	PI IMPACT FEES	750,000	-	-	-	750,000	-	0.0%
58-37-17	PI ANNEXATION FEE	600,000	-	-	-	600,000	-	0.0%
58-38-13	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	0.0%
58-38-14	TRANSFER FROM WATER FUND	-	-	-	-	-	-	0.0%
58-38-90	APPROPRIATION OF FUND BALANCE	837,261	8,000	13,000	34,200	892,461	55,200	6.6%
58-38-91	APPROPRIATION OF IMPACT FEES	998,500	-	-	-	998,500	-	0.0%
	TOTAL PRESSURIZED IRRIGATION REVENUES	**4,813,696**	**8,000**	**13,000**	**34,200**	**4,868,896**	**55,200**	**1.1%**

EXPENDITURES

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
58-70-11	SALARIES	263,542	-	(10,000)	-	253,542	(10,000)	(3.8%)	
58-70-13	PENSION BENEFITS	141,444	-	-	17,100	158,544	17,100	12.1%	1
58-70-17	OVERTIME / ON CALL	17,090	-	-	-	17,090	-	0.0%	
58-70-14	CAR ALLOW& PROTECTIVE CLOTHING	2,520	-	-	-	2,520	-	0.0%	
58-70-15	SYSTEM MAINTENANCE	100,000	-	-	-	100,000	-	0.0%	
58-70-21	SUBSCRIPTIONS & MEMBERSHIPS	3,739	-	-	-	3,739	-	0.0%	
58-70-23	TRAVEL,TRAINING & MEETINGS	3,060	-	-	-	3,060	-	0.0%	
58-70-24	OFFICE SUPPLIES	1,000	-	-	-	1,000	-	0.0%	
58-70-25	EQUIP, MATERIALS & SUPPLIES	35,000	-	-	-	35,000	-	0.0%	
58-70-26	BUILDING MAINTENANCE	4,500	-	-	-	4,500	-	0.0%	
58-70-27	UTILITIES	3,000	-	-	-	3,000	-	0.0%	
58-70-28	SCADA SYSTEMS	1,168	-	-	-	1,168	-	0.0%	
58-70-29	UTILITIES - PUMPS	-	-	-	-	-	-	0.0%	
58-70-30	UTILITIES - POND	30,000	8,000	10,000	-	48,000	18,000	60.0%	
58-70-31	PROFESSIONAL SERVICES	2,500	-	-	-	2,500	-	0.0%	
58-70-32	WATER RIGHTS LEGAL FEES	-	-	-	-	-	-	0.0%	
58-70-35	BLUE STAKE SERVICES	1,446	-	-	-	1,446	-	0.0%	
58-70-36	COMPUTERS/SOFTWARE	11,000	-	10,000	-	21,000	10,000	90.9%	
58-70-37	TRANSPONDERS AND METERS	35,000	-	-	-	35,000	-	0.0%	
58-70-46	VEHICLES MAINTENANCE	7,200	-	-	-	7,200	-	0.0%	
58-70-47	VEHICLES - FUEL	9,000	-	-	-	9,000	-	0.0%	
58-70-51	GIS	5,400	-	3,000	-	8,400	3,000	55.6%	
58-70-53	DEPRECIATION PI SYSTEM	850,000	-	-	-	850,000	-	0.0%	
58-70-60	MAPLETON IRRIGATION WTR LEASE	300,000	-	-	-	300,000	-	0.0%	
	TOTAL EXPENDITURES	**1,827,609**	**8,000**	**13,000**	**17,100**	**1,865,709**	**38,100**	**2.1%**	

		FY 2025-2026 Approved Budget	FY 2025-2026 First Amended Changes	FY 2025-2026 Second Amended Changes	FY 2025-2026 Third Amended Changes	FY 2025-2026 Amended Budget	FY 2025-2026 Approved vs Original Budget Amendments	FY 2025-2026 % Change Amended Budget	
PI BILLINGS & COLLECTIONS									
58-73-11	SALARIES	**44,905**	-	-	12,000	**56,905**	12,000	26.7%	**2**
58-73-13	PENSION BENEFITS	**19,211**	-	-	3,000	**22,211**	3,000	15.6%	**3**
58-73-14	CAR ALLOW	**525**	-	-	-	**525**	-	0.0%	
58-73-17	OVERTIME	**233**	-	-	-	**233**	-	0.0%	
58-73-20	POSTAGE	-	-	-	-	-	-	0.0%	
58-73-22	UTILITY BILLS-PRINTING/POSTAGE	**9,500**	-	-	2,100	**11,600**	2,100	22.1%	**4**
58-73-24	OFFICE EXPENSE & SUPPLIES	-	-	-	-	-	-	0.0%	
58-73-36	COMPUTER CHARGES	-	-	-	-	-	-	0.0%	
58-73-38	CREDIT CARD CHARGES	**12,000**	-	-	-	**12,000**	-	0.0%	
58-73-51	INSURANCE	-	-	-	-	-	-	0.0%	
	TOTAL BILLINGS & COLLECTIONS	**86,374**	-	-	**17,100**	**103,474**	**17,100**	**19.8%**	
CAPITAL PROJECTS									
58-74-30	TRANSPONDERS & METERS (100% Impact Fee)	**250,000**	-	-	-	**250,000**	-	0.0%	
58-74-62	MASTER PLAN PROJECTS (100% Impact Fee)	**1,500,000**	-	-	-	**1,500,000**	-	0.0%	
58-74-65	PUBLIC WORKS BUILDINGS	**1,000,000**	-	-	-	**1,000,000**	-	0.0%	
	TOTAL - CAPITAL PROJECTS	**2,750,000**	-	-	-	**2,750,000**	-	**0.0%**	
DEBT SERVICE & TRANSFERS									
58-74-44	TRANSFER FOR CITY USAGE OF UTILITY	**93,527**	-	-	-	**93,527**	-	0.0%	
58-74-45	TRANSFER TO CAPITAL PROJECTS FUND (VEHICLE REPLACMENT)	**56,186**	-	-	-	**56,186**	-	0.0%	
	TOTAL DEBT SERVICE & TRANSFERS	**149,713**	-	-		**149,713**	-	**0.0%**	
	TOTAL PI FUND EXPENDITURES	**4,813,696**	**8,000**	**13,000**	**34,200**	**4,868,896**	**55,200**	**1.1%**	
58-99-08 (58-2981)	**INCREASE/DECREASE FUND BALANCE RESERVES**	-	-	-	-	-	-	**0.0%**	
	INCREASE PRESSURIZED IRRIGATION IMPACT FEE RESERVES	-	-	-	-	-	-	**0.0%**	
	INCREASE D R HORTON PI ANNEX FEE RESERVES	-	-	-	-	-	-	**0.0%**	
	PI FUND - SURPLUS/(DEFICIT)	-	-	-	-	-	-	**0.0%**	

1. Correct budgeted expense to reflect actual expense
2. Correction of Administration overhead allocated to public works
3. Correction of Administration overhead allocated to public works
4. Increased amount of bills being sent

MAPLETON
UTAH

City Council Staff Report

Date:
6/17/2026

Prepared By:
Bryce Oyler

Public Hearing:
No

Attachments:
Fraud Risk Assessment

REQUEST

Discuss the Fraud Risk Assessment.

BACKGROUND & DESCRIPTION

The Utah State Auditor's Office requires local governments to complete a fraud risk assessment which assesses the probability of fraud happening in an organization. There will always be a risk for fraud to occure but the assessment provides direction that, if followed, will help reduce the ability to commit undetected fraud.

Mapleton has a "Risk Level" of Very Low. Based on a point system, the assessment provides a fraud "Risk Level", Very High, High, Moderate, Low, or Very Low. As mentioned before, it is impossible to detect and prevent all fraud, however, staff will continue to implement policies and procedures to maintain a "Very Low" level of risk for fraud to occure.

RECOMMENDATION

None.

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 375 /395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	0	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	20	20
9. Does the entity have a formal audit committee?	20	20

*Entity Name: Mapleton City

*Completed for Fiscal Year Ending: 2026 *Completion Date: 6/10/2026

*CAO Name: Cory Branch *CFO Name: Bryce Oyler

*CAO Signature: ______________ *CFO Signature: ______________

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	Yes			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	Yes			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	Yes			
4. Are all the people who have access to blank checks different from those who are authorized signers?	Yes			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	Yes			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	Yes			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	Yes			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	Yes			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	Yes			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	Yes			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	Yes			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	Yes			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered "Yes" or "No" with mitigating controls ("MC") in place, or "N/A," the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered "Yes." 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered "No," and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity's governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity's place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.